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The Air Force
AC COMPTROLLER

Vol. 21 No. 1 January 1987

Hail and Farewell!

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Lt General Truman Spangrud

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The Air Force

COMPTROLLER

. 21 No. 1 January 1987

Hail and Farewell!



Lt General Claudius E. Watts III



Lt General Truman Spangrud

DEPARTMENT OF THE AIR FORCE
HEADQUARTERS UNITED STATES AIR FORCE
WASHINGTON, D.C.

MEMORANDUM FOR THE COMPTROLLER FAMILY

SUBJECT: Farewell

I leave the Comptroller organization with mixed feelings. I'm pleased to be getting the opportunity to command and make a contribution in an entirely new area. At the same time, one can't help being melancholy when leaving a field one's worked in for 12 of the last 14 years. I've had the opportunity to see real progress as we've upgraded the quality of our people through better training and improved our equipment through new computer systems. Together they have resulted in better cost estimates, more accurate budgeting, and pay and accounting systems unrivaled in government.

It's always been easy for me to represent the 16,000 people in Air Force financial management as I've appeared before Congress, met with OSD, the Secretary of the Air Force, and the Chief of Staff, knowing that you all are the best among the services and, therefore, in the federal government.

And so I leave knowing comptrollership is in great hands and that the Air Force will continue to be *first* in Financial Management. I also go with warm memories of professional and personal relationships of more than a decade. Inez and I are going to miss you.

Truman S.

TRUMAN SPANGRUD, Lt Gen, USAF
Comptroller of the Air Force

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(Financial Management)

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Comptroller of the Air Force

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IN THIS ISSUE

Page

Memorandum for Comptroller Family, by Lieutenant General Truman Spangrud.....2
***The Tax Reform Act of 1986:* Tax Cut or Tax Increase,** by Lt Col Glenn Zauber.....4

(Special Report on Budget Computers)
Air Force-Wide Budget Automation, by Mr Jack K. Umphrey.....8
A Difficult Journey to Standard Budget Automation, by Mr Vern Lucas.....8
Merry Christmas Command Budget, by Ms Carol M. Wadleigh.....9
Command Budget Automation: Completing the Cycle, by Mr Stephen Ericson.....11
Base Budget Automated System: The Focal Point of Financial Management, by Mr James J. Luyk.....12
AFAA Civilian Staff Mobility, by Mr J.H. Stolarow.....15
Everything You Ever Wanted to Know About Military Banking but Were Afraid to Ask!, by Mr Charles H. McClure, Capt James P. Dicharry, and Capt Robert E. Spath.....16
Boss or Leader: Which Are You?, by Capt William Bradberry.....19
The "Truly Unique" Comptroller Organization, by Capt Al Elam.....20
New Year's Message from the Comptroller of the Air Force.....21
Notes from the Directorate of Budget, Maj Gen Leo W. Smith, II—Director.....22
Notes from the Assistant Comptroller for Accounting & Finance, by Brig Gen Mark J. Worrick.....23
Notes from the Directorate of Cost, by Col M.L. Haines.....24
Notes from the Comptroller Information Management Office, by Col John L. Tracy.....25
Notes from the Comptroller Plans Group, by Col Craig D. Elliot.....26
Comptroller Civilian Career Management Program, by Ms Dixie Sloan.....27
Notes from the Chief for Enlisted Matters, by CMSgt "Rip" Sewell.....28
Notes from the Colonels' Group, by Maj William E. Parsons.....29
Notes from the Comptroller Officer Assignments Section, by Capt Jeffrey T. Steiner.....30
Notes from The Auditor General, by Mr J.H. Stolarow.....31
Notes from Comptroller Systems, by Col Sam Piccolo.....32
Notes from the Comptroller Training Division, by Maj (S) Thomas W. Koch.....33
Notes from the Professional Military Comptroller School (PMCS), by Lt Col Charles E. Daugherty.....34
PMCS Class 86-D Graduates and "Idea Papers".....35
Promotions.....36
Retirements.....37
1986 Best Author Award.....39
Biographies: Lt Gen Claudius E. Watts III and **Lt Gen Truman Spangrud**.....Back Cover

The *Tax Reform Act of 1986:*

Tax Cut or Tax Increase?

by Lt Col Glenn R. Zauber

Chief, International Accounting Systems Branch, Directorate of Plans & Systems, Air Force Accounting & Finance Center

Editor's Note: This article is based on the *Tax Reform Act of 1986 Conference Report*, dated September 18, 1986, and other published articles. The interpretations of the Conference Report are the author's and do not necessarily represent the views of the U.S. Air Force. In addition, the numbers indicated by use of virgules (\$x,xxx/\$x,xxx) throughout this story represent the amounts for the single joint return.

If you have been reading the headlines of newspapers, you may be assuming you will be paying less in taxes in 1987 and 1988. For many Air Force officers, senior noncommissioned officers, civilians, and two-wage earner families, there may not be the tax reductions that you may be expecting.

Many deductions from income, such as *IRAs, two-income*, and *out-of-pocket business expenses*, have been eliminated or curtailed. Consequently, as taxpayers and as the base personal financial managers, it is in your best interest to become acquainted with the new tax law and how it affects the Air Force family.

From *Table 1* it appears that, regardless of income and marital status, all taxpayers would save on their taxes. The major reason for the decrease in 1987 and 1988 is the standard deduction (\$2,540 for single/\$3,760 for joint return in 1987 and \$3,000/\$5,000 in 1988) and the increase in amount for personal exemptions (\$1,080 in 1986 to \$1,900 in 1987 and \$1,950 in 1988). For many taxpayers these two benefits in the new tax code will not offset the increased taxes that will be paid on the loss of exclusions and reduced tax rates. The following paragraphs highlight the changes that will affect many members of the Air Force community.

Changes in the New Tax Law

Capital Gains Exclusion:

In 1986, if a filer sold capital assets (stocks, bonds, real estate) that were held for more than 6 months, then 60 percent of the gain/loss would be excluded from income. In many articles about the new tax law, the long-term capital gains tax rate is stated as being increased from 20 percent in 1986 to 28 percent in 1987 and beyond. However, this assumes the taxpayer is currently in the 50 percent tax bracket. More realistically, most Air Force people are in the 38 percent tax bracket or below (taxable income less than \$45,000/\$65,000). At the 38 percent tax rate long-term capital gains would be taxed at 15.2 percent (38% x 40% of gain that is not excluded) in 1986 as opposed to 28% in 1987 and subsequent years (assuming a taxable income of more than \$18,000/\$30,000). This will increase by 50 percent most investor's tax on profits from assets held more than 6 months and will rapidly erode any savings shown in *Table 1* from the new law.

Table 1 TAXES DUE—SINGLE*

Adjusted Gross Income	1986	1987	1988
$ 10,000	$ 863	$ 762	$ 757
20,000	2,788	2,262	2,258
30,000	5,509	4,901	4,694
40,000	8,908	8,300	7,494
50,000	12,872	11,800	10,386
60,000	17,072	15,355	13,686
70,000	21,828	19,205	16,986
80,000	26,628	23,055	20,286
90,000	31,441	26,905	23,586
100,000	36,446	30,755	26,886

* One personal exemption and standard deduction for 1987 and 1988.

TAXES DUE—MARRIED**

Ajusted Gross Income	1986	1987	1988
$ 10,000	$ 348	$ 59	$ -0-
20,000	1,798	1,461	1,373
30,000	3,793	2,961	2,873
40,000	6,427	4,791	4,373
50,000	9,666	7,591	7,095
60,000	13,333	10,779	9,895
70,000	17,213	14,279	12,695
80,000	21,413	17,779	15,495
90,000	25,613	21,279	18,658
100,000	29,946	24,798	21,958

** Three personal exemptions and standard deduction for 1987 and 1988.

For military people and civilians who have either been forced to become landlords or have done it by choice, the change in the tax law will be dramatic when they sell their property. For example, if the property owner bought the property 5 years ago for $80,000, depreciated the property by $30,000 over the years, and finally sold the property for $80,000 net (after deducting commissions and selling expenses), the profit is $30,000 for tax purposes. If the property had been sold in 1986 the taxes would have been $4,560, using the effective rate computed above (15.2% x $30,000) and may have been even lower if the taxpayer were eligible to income average. In 1987 the taxpayer would owe $8,400 (28% x $30,000) and could no longer income average. Consequently, the new law can significantly increase the taxes of investors.

Rental Income/Loss:

For most investors that have rental property, the income from rent normally does not totally offset interest, expenses and depreciation. Currently, this loss can be used to offset any other income, including salaries and wages. However, the *Tax Reform Act of 1986* phases out using these losses to offset wages and salaries. Only 65 percent of the loss can be used in 1987, 40 percent in 1988, 20 percent in 1989, and 10 percent in 1990. There is a significant $25,000 exception for which most military members and civilians should qualify. If the taxpayer has adjusted gross income of less than $100,000 and "actively participates" in the management of the property, the first $25,000 of loss can be used to offset all types of income without regard to the phase-out percentages. The $25,000 exclusion is phased out for people with adjusted gross income from $100,000 to $150,000 and is eliminated for taxpayers with income over $150,000.

Partnership Income:

If an investor is involved in a limited partnership, the investor can only partially deduct any losses (65 percent in 1987, 40 percent in 1988, 20 percent in 1989, and 10 percent in 1990). To qualify for any loss deduction the partnership must have been formed prior to the enactment of the *Tax Reform Act of 1986.*

Dividend Exclusion:

After 1986 there will no longer be a dividend exclusion. This is not a major item. If applicable, it could increase a filer's tax from $25 to $75.

Individual Retirement Accounts (IRAs):

Currently, anyone can put up to $2,000 of earned income into an IRA account and deduct that amount from taxable income. Starting in 1987 the deduction is phased out for taxpayers with income over $25,000/$40,000. For each $5 of income over these amounts, the filer loses $1 of tax deduction. This eliminates any deduction for filers with income of $35,000/$50,000. This will increase taxes for many by $560/$1,120.

Under the new law, income earned on an IRA is still tax-deferred until the money is withdrawn from the IRA account.

Two-Income Deduction:

In 1986 two-income families could deduct 10 percent of the second income (lower of the two) up to $3,000 from their income. Under the new law this deduction is eliminated. Elimination of this tax break can cost two-income families up to $1,000 in additional taxes. Once again, the marriage penalty has been put back into the tax law.

Moving Expense Deduction:

Starting in 1987 a taxpayer can claim moving expenses in excess of reimbursements only if the filer itemizes. Currently, a taxpayer does not need to itemize to be eligible for this deduction. For many military members this change in the tax law could cost $500 in additional taxes every time the military member is required to make a Permanent Change of Station **(PCS)**.

Itemized Deductions—Medical/Dental:

For military people this is not a major item, and the old law eliminated most people from listing any medical expenses. In 1986 the law reduced the deduction by subtracting 5 percent of adjusted gross income. Starting in 1987, 7.5 percent of the adjusted gross income will be subtracted from the deduction. Both rates have the intent of eliminating most people from filing medical/dental expenses unless they have a catastrophic claim.

Itemized Deductions—Sales Tax:

Starting in 1987 there will be no more deductions for sales tax. Normally this item is not a major deduction unless the taxpayer has made some major purchase, such as a car. Elimination of this deduction will probably cost the average taxpayer that itemizes approximately $100 per year. If the taxpayer purchased a $15,000 automobile the additional tax could easily be $250.

Itemized Deductions—Mortgage Interest and Home Equity Loans:

The new law still allows for the full deduction of mortgage interest on the principal residence plus one additional home. The new law also allows inclusion of all interest on first and second mortgages, and equity loans as long as the total borrowed does not exceed the taxpayer's basis. A taxpayer can deduct the interest on equity loans that exceed the taxpayer's basis if the loan was made after 16 August 1986 for medical or educational expenses. Any interest expense that does not qualify under home equity loan limitations will be treated similarly to interest on consumer loans.

Tax Reform Act of 1986 *(Continued)*

Itemized Deductions—Consumer Interest:

Interest on car loans and credit cards and other interest deductions will be phased out starting in 1987. The taxpayer will be able to claim on 65 percent in 1987, 40 percent in 1988, 20 percent in 1989, and 10 percent in 1990. If the taxpayer has a 12 percent car loan on an outstanding balance of $10,000, the 35 percent exclusion in 1987 could cost him approximately $150 in additional taxes in 1987.

Itemized Deductions—Miscellaneous Deductions:

The new tax law eliminated most miscellaneous itemized deductions by allowing only the aggregate of such deductions that exceed 2 percent of adjusted gross income. Starting in 1987 most taxpayers will no longer be able to deduct American Society of Military Comptrollers **(ASMC)**, Institute of Cost Analysis **(ICA)** or Air Force Association **(AFA)** dues, professional books or publications (*Wall Street Journal*), or tax return preparation fees. Depending on the taxpayer, the 2 percent exclusion could cost $50 or more a year in taxes.

Zero Bracket Amount/Standard Deduction:

Under the old law itemizers reduced their deductions by $2,390/$3,540 which is called the zero bracket amount. Starting in 1987 there is no zero bracket amount for itemizers; however, if a taxpayer does not itemize, then the taxpayer is allowed a standard deduction of $2,540/$3,760 in 1987 and $3,000/$5,000 in 1988.

For nonitemizers this is a real tax savings. Most are receiving $700/$1,100 tax reduction in 1987 and a greater savings in 1988 and subsequent years. For the Air Force community the principal tax break in the *Tax Reform Act of 1986* is the standard deduction for nonitemizers.

Charitable Contributions:

In 1986 nonitemizers could deduct 50 percent of their charitable contributions. Starting in 1987 this deduction is eliminated for nonitemizers. Giving $500 a year to qualifying charities (the average amount declared each year) would cost the average person $70 in additional tax if the taxpayer does not itemize.

Personal Exemptions:

The new tax law increases personal exemptions from $1,080 each in 1986 to $1,900 each in 1987, and $1,950 each in 1988. On the other hand, the new law eliminates the additional exemptions for taxpayers over 65 or blind; however, if they do not itemize their standard deductions are increased by $600.

In addition, children claimed as an exemption on their parents' return cannot claim an exemption on their own return. The increase in the amount of exemptions will save the average taxpayer approximately $235 per exemption.

Tax Rates:

Under the current law tax rates go from 0 percent to 50 percent. Under the new law in 1988 and subsequent years there are three tax rates—15, 28, and 33 percent. The transition year, 1987, has five rates—11, 15, 28, 35, and 38.5 percent. Most headlines and articles emphasize the decrease in the maximum rate from 50 percent to 28 percent, but they ignore the 33 percent tax rate in the new law for 1988 and subsequent years. With taxable income greater than $43,000/$71,900 the taxpayer pays an effective rate of 33 percent until all the taxable income is taxed at the 28 percent rate and personal exemptions are effectively eliminated as a reduction to income.

Political Contributions:

Starting in 1987 tax credits for political contributions are not allowed. In 1986 and prior years a taxpayer could claim a tax credit of up to $50/$100 for these contributions.

Effect of the *Tax Reform Act of 1986*

To better understand the impact of the new tax law several examples are presented. The taxes were computed as if the transaction occurred in each year to compare the tax effect among 1986, 1987, and 1988.

Example I:

A **single airman** who earns $15,000 annually, lives on base, and gives $300 a year to charities and church—Taxes would be:

$1,653 in 1986
$1,512 in 1987
$1,508 in 1988.

Example II:

A **single employee** who earns $40,000, owns a condominium (interest and property taxes $8,000 per year), gives $500 to charities, contributes $2,000 to an IRA, purchased a new car for $15,000 (sales tax $750 and interest payments on car were $1,000), paid state income taxes of $750, claimed other sales tax of $100, had miscellaneous interest charges of $150, and claims as miscellaneous deductions: ASMC and ICA dues of $75, professional books and publications for $150, and tax preparation fees of $75—Taxes would be:

$5,188 in 1986
$5,690 in 1987
$5,615 in 1988.

Example III:

A **married couple with no dependents** who both work (one income $15,000 and the second income $10,000), rent an apartment, and give $300 to charities—Taxes would be:

$2,648 in 1986
$2,496 in 1987
$2,415 in 1988.

Example IV:

A **married couple with no dependents** who both work (one income $15,000 and the second income $10,000), own a townhome (interest and property taxes $6,000 per year), miscellaneous deductions $200, consumer interest charges $250, sales tax of $100, and donate $100 to charities—Taxes would be:

$2,165 in 1986
$2,121 in 1987
$2,235 in 1988.

Example V:

Same as Example IV except couple has two children—Taxes would be:

$1,789 in 1986
$1,551 in 1987
$1,650 in 1988.

Example VI:

A **married couple with two children** who both work (one income $40,000 and the other $20,000); own their own home (property taxes and interest $10,000); contribute $2,000 each to their IRA accounts; gives $1,000 to charities; miscellaneous deductions of $250; consumer interest and interest payments on car of $1,500, sales tax $400 on major appliances and miscellaneous sales tax of another $400; made $2,000 on stocks held for more than 6 months; owns rental property (income $500 per month; interest, taxes, insurance, and expenses of $700 per month; and depreciation of $5,500 per year)—Taxes would be:

$5,290 in 1986
$5,907 in 1987
$5,849 in 1988.

Conclusion

As can be seen from the examples, if you live in your own residence, contribute to an IRA, have a working spouse, invest in the stock market, or have real estate investments, you probably will pay more taxes as a result of the *Tax Reform Act of 1986*. On the other hand, if you do not itemize and have several dependents you will probably pay less tax under the new law.

In either case, it will be worth your time to understand the new law. After completing your 1986 tax return, it might be worthwhile to recompute your 1986 tax using the new law to see if the new law is going to have a major impact on you in 1987 (*Table II* lists the new tax rates). It just might affect your decision on whether to contribute to an IRA in 1987, invest in stocks and bonds, change the type of stocks—from high growth to one that pays a cash dividend—or maintain/purchase/sell rental property. Good Luck!

Table II — *TAX RATES*

1987*

Single Return		*Joint Return*	
Taxable Income	*Tax*	*Taxable Income*	*Tax*
Not over $ 1,800	$ 0 + 11%	Not over $ 3,000	$ 0 + 11%
$ 1,801 to $16,800	$ 198 + 15%	$ 3,001 to $28,000	$ 330 + 15%
$16,801 to $27,000	$ 2,448 + 28%	$28,000 to $45,000	$ 4,080 + 28%
$27,001 to $54,000	$ 5,304 + 35%	$45,001 to $90,000	$ 8,840 + 35%
Over $54,000	$14,754 + 38.5%	Over $90,000	$24,590 + 38.5%

1988

Single Return		*Joint Return*	
Taxable Income	*Tax*	*Taxable Income*	*Tax*
Not over $ 17,850	$ 0 + 15%	Not over $ 29,750	$ 0 + 15%
$17,851 to $ 43,150	$ 2,678 + 28%	$29,751 to $ 71,900	$ 4,463 + 28%
$43,151 to $100,480	$ 9,759 + 33%**	$71,901 to $171,090	$16,265 + 33%**
Over $100,480	$28,678 + 28%	Over $171,090	$48,998 + 28%

* **Taxes on capital gains will not exceed 28 percent.**
** **This bracket is extended by $10,920 for each dependent claimed.**

Air Force-Wide Budget Automation

During the seventies when Air Force programs were expanding in size and complexity, we found our budget taskings becoming more labor intensive and time consuming, our manning decreasing, and experienced personnel becoming scarce. In the mid-seventies, batch systems were developed and implemented to help accomplish the budget workload. In 1980, we started a series of development efforts to update the automation tools provided to the command budget offices. Subsequently, we initiated actions to provide bases with automated budget capabilities with the goal of developing an Air Force Budget network. The purpose of developing these systems was to provide online access and enhanced analysis capabilities for the budget analysts, thereby improving financial management and allowing quicker response to increasing Congressional/DOD/USAF information requirements. The two major development efforts to provide these capabilities are the Command Budget Automated System **(CBAS)** *for command level and the Base Budget Automated System* **(BBAS)** *for base level.*

The following articles were written by members of the Budget Information Systems Team **(CWBI)** *in the Directorate of Comptroller Support located at the Air Force Accounting and Finance Center in Denver, Colorado. These articles cover a wide range of topics concerning the* **CBAS** *and* **BBAS** *development efforts.*

The first article, ***Difficult Journey to Standard Budget Automation****, describes some of the issues encountered in developing the* **CBAS I** *system. While reading this article, you'll soon discover there can be many hurdles in the path to standard automation, especially when new computer hardware and database management systems are involved. Learn from the* **CBAS I** *experience described.*

In a few months, the Data Systems Design Office **(DSDO)** *which reorganized in November 1986 and was renamed the Standard Systems Center* **(SSC)** *(the* **CBAS** *developers) will begin* **CBAS II** *implementation. The* ***Merry Christmas Budget*** *article provides some sound advice not only for Budget but for any Comptroller organization contemplating or developing management information systems.*

The ***Command Budget Automation: The Sometimes Forgotten Group*** *and* ***Base Budget Automated System: The Focal Point of Financial Management*** *articles will provide insight on the direction of automation for the commands not included in* **CBAS I** *and* **CBAS II** *as well as background for developing a base level system and information on* **BBAS** *progress.*

I believe you'll find these articles very informative and helpful. General Smith and I strongly encourage you to take time to read them.

Mr Jack K. Umphrey
Deputy Director of Budget, HQ USAF

SPECIAL REPORT ON BUDGET COMPUTERS

A Difficult Journey to Standard Budget Automation

by Mr Vern Lucas

The Command Budget Automated System (**CBAS**) became a reality in January 1986 when three of the 35 scheduled Major Commands, Separate Operating Agencies and Intermediate Commands implemented the first increment, funds control and history data retrieval. This was a major milestone. Work began on the data automation requirement and functional description in September 1980. The event was even more significant when you consider the originally documented need for an online command level budget fund control system was in 1974. Implementation of **CBAS I** at the 32 remaining commands continued throughout 1986 with scheduled completion in January 1987.

There were many reasons for the time involved in developing and implementing **CBAS I**. Chief among them was computer hardware. Supporting an unclassified budget fund control system at classified **Honeywell 6000** sites was not cost effective in 1974 or 1980, nor would it be cost effective today. Additionally, available **H6000** computers to support all the Major Commands, Separate Operating Agencies and Intermediate Commands scheduled for implementation were too few and far between. The Data Systems Design Office,* Budget Support Branch (**DSDO/ACSC**), accomplished a feasibility study in 1981 which concluded the base level **Burroughs 3500/4700** could best support CBAS I initially, followed by conversion to the new **Phase IV** program hardware. As it turned out, DSDO/ACSC could not accomplish implementation on the **B3500/4700** computer within the windows established in the schedule for various and sundry reasons. These included the Phase IV implementation schedule and the lack of manpower at the Data Systems Design Office to develop the system quickly.

In 1982, the Data Systems Design Office decided to develop CBAS using the **Phase IV** hardware. Problems and delays encountered during the implementation and

In November 1986, the Data Systems Design Office* *(DSDO)*** *reorganized and was renamed the* ***Standard Systems Center (SSC).***

conversion of the Phase IV program had a direct impact on our development and implementation schedule. The newness of the **Sperry 1100/60** hardware and software made development of **CBAS I** in a reasonable timeframe an almost impossible task. Because of system saturation problems encountered during field testing of the **Sperry 1100/60**, the idea of supporting new systems on the new hardware received a critical look. This impacted CBAS I, despite previous Phase IV hardware sizings which included CBAS I. In early 1985, the Air Force issued two moratoriums on adding new systems, but CBAS I survived both and remained alive. We still had one more major hurdle to overcome. The Air Force Phase IV contracting office had some technical issues preventing the use of the Phase IV contract to acquire equipment (CRTs, printers, modems, etc.) for the project.

In October 1985, after Air Force Comptroller, Air Force General Counsel and HQ Air Force Communications Command involvement, approval was given for **CBAS I** implementation on the base level **Sperry 1100/60** computer.

When we began implementation in January 1986, some operational issues began to surface. Most sites didn't have the necessary equipment (CRTs, printers, etc.) and Sperry could (and in most cases did) take 120 days or more to deliver the equipment after receiving the orders. The schedule underwent changes each month with equipment availability and installation being the primary driver. Some commands became "non-believers" that the new budget system was really being implemented. We found at some installations **Sperry** had loaned **CBAS I** equipment to other offices because of the **CBAS I** implementation delays. The result: a planned 6-month implementation period actually took 13 months.

The long delays from developing and testing the software to implementation took its toll. The CBAS I application software developed by the DSDO/ACSC required changes as a result of aging. The learning curve associated with the newness of the **Sperry 1100/60** at the Information Processing Centers **(IPCs)** compounded the implementation process. Our implementation normally followed shortly after the Phase IV implementation and conversion at a host base. The learning curve associated with Phase IV implementation created quite a turmoil in the IPC and then, along comes CBAS I, a brand-new system, to add to the situation.

DSDO/ACSC personnel deserve praise for quickly working out the bugs and making some needed functional changes in the application software during the early months of the implementation. The implementation teams spent many long days and nights making CBAS I operational. Good support and assistance by command budget offices during the early months of the implementation helped tremendously. Despite our ever-changing schedule, the ensuing CBAS I implementation at the remaining sites became easier.

We still have more work to be done in CBAS I. DSDO/ACSC is working on two sub-increments. The first sub-increment, **CBAS 1B**, will convert the funds control portion of **CBAS I** from the Air Force On-Line Data System **(AFOLDS)** software to the **Sperry 1100** Data Base Management System **(DMS)**. During this conversion effort, DSDO/ACSC will take full advantage of the opportunity to make some functional enhancements to CBAS I. Scheduled implementation of this sub-increment is November 1987. The second sub-increment, **CBAS 1C**, is a front-end to the standard **Sperry 1100 DMS** Query Language Processor **(QLP)** retrieval system. This user-friendly, budget oriented retrieval capability will employ a question-and-answer technique which scrolls on the screen. Upon completion of the question and answer session, the system will automatically build the QLP source code for the user and automatically save it permanently for future use. This front-end is a much needed capability at commands. The reductions mandated by *Gramm-Rudman* caused a major setback to this development effort last April (1986) with the early release from the Air Force of the "guru" developing this sophisticated system. Scheduled implementation of this sub-increment is now March 1988.

We have one last chore before **CBAS I** can move from a new development effort into a strictly maintenance mode. Commands have now used CBAS I for up to a year in some cases and they have requested enhancements to the system. Due to the strain of manning the implementation teams, we held these in abeyance during the implementation period. Additionally, we must include several new appropriations created during FY 1986.

The successful implementation of CBAS I is a giant step forward in Air Force budget automation. We now have something concrete from which we can grow and expand. The difficult journey to standard budget automation was definitely well worth the trip.



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Merry Christmas Command Budget

by Ms Carol M. Wadleigh

Having just celebrated Christmas, our activity is returning to a normal pace. The office parties are over, the relatives have left, the tree removed, our children's excitement is gone. You stop and reminisce about the days past, thoughts return to your youth, and you remember the excitement and tingling sensations you felt when you were a child. Sixteen command budget offices have or will soon experience this →

same sensation.

The budget offices at HQ MAC, HQ SAC, HQ AFLC, and HQ AFRES experienced an early Christmas back in July and August when they received their **Sperry System 11** minicomputers for the *Command Budget Automated System Increment II* **(CBAS II)**. HQ AFCC, HQ AFCOMS, HQ 1100 RMG, HQ AFSC, HQ TAC, HQ AFSPACECOM, HQ ATC, HQ ESC, HQ USAFE, HQ AAC, HQ PACAF, and HQ NGB are about to experience this same excitement.

In the past year, these 12 commands have been busy preparing sites to house their CBAS II minicomputers. There was a certain excitement as well as frustration in trying to coordinate all the organizations' (Civil Engineering, Security, Information Processing Center, and Communications) activity. For many budget analysts, these were new job responsibilities. But finally, one day materials were delivered—you heard carpenters pounding, saw electricians laying in cable and you felt elated. Things were finally happening! People from other organizations would wonder what was happening. Suddenly you found yourself in the limelight. The flurry of activity ceased; you returned to your budget jobs.

One day the phone rings and you are told Santa's sleigh has arrived. Boxes and boxes and more boxes are brought into the budget office. You feel your adrenaline start flowing, other activities in the office cease, people gather in small groups chatting. Excitement permeates. The next week is spent uncrating the hardware. Sperry personnel connect the equipment, load the operating software and then leave. You peek into the room and gaze with wonder at the glow of the console screen and system lights and listen to the whirring of discs. The thoughts which crossed **Linda Katalenich's** mind when HQ SAC's machine was installed follows: *All my time and energy was spent getting ready, working with many organizations to get this site prepared. This is really a pretty good-sized project, but now what?*

Successful **CBAS II** implementation depends on four conditions: (1) good system design, (2) well tested programs, (3) good implementation plan, and (4) coping with change. The first three were dealt with during development, but the fourth is solely the user's responsibility. During the system design, several workshops and mini-workshops were held to discuss the functional requirements. To ensure the requirements were being interpreted properly, we invited users to stop in at the Air Force Accounting and Finance Center or the Data Systems Design Office **(DSDO)** to review the system development. The intent was to get the user involved as much as possible.

The next step in the development process was to ensure the programs were well tested. HQ MAC, HQ AFLC, HQ SAC and HQ AFRES successfully completed environmental systems testing in November and December (1986). These commands tested the broadest spectrum of the requirements, medium to large data bases, and different missions.

The last phase of development is implementation. DSDO developed a plan for CBAS II which includes procedures to load the system, instruct the users on CBAS II operation, and instruct the Maintaining, Preparing, and Processing Executive Reports **(MAPPER)**/system manager on system operation and data administration.

The fourth item is coping with change in the physical environment and office procedures. Physical changes for CBAS II were not extremely difficult to make. Space was allocated for the new machine and environmental design factors (lighting, space, work station layouts, noise levels) were considered and included when designing the system layout. But what has been done in evaluating office procedures?

Ms Katalenich's statement, *Now what?* would suggest that maybe we haven't devoted as much time as we should in considering the impact on office procedures. With CBAS II implementation, job design and information flow will change. Some commands are analyzing the job requirements for managing the **CBAS II** system and have found a need to create a systems office which is responsible for managing the **System 11** as well as other hardware (microcomputers) maintained by their offices. The new tasks these analysts will perform are system operation and maintenance, troubleshooting system malfunctions, providing instruction, managing a tape library, and other miscellaneous tasks associated with system management. These are not typical budget analyst functions. Your designated MAPPER/system manager will have to acquire many new skills and abilities.

But this is not the only area affected; there will also be an impact on the rest of your office. Changes will occur in the work flow (sources of information, the interaction between individuals, and the processing sequence). The analyst will now directly update files instead of preparing data entry forms, perform in-depth analysis and build his or her own reports. If there is an error, the analyst is responsible, not the data entry clerk. As you can see, there is job redefinition just on update procedures. Also, there will be a change in input procedures. Some budget offices using computer listings create manual spreadsheets or enter data into a microcomputer. Once a month, the CBAS II system manager will load the accounting data tape. The analyst will sit at the terminal, make accounting history retrievals, develop graphs with a few simple commands, and combine data with a narrative to produce ad hoc reports. Some analysts may view this change as reducing their responsibilities or job fragmentation. The work of inputting data previously done by many is now accomplished by a single individual.

Some people can adjust to these new taskings, others will not. Telltale signs of this problem are comments about not wanting the system, avoiding the terminal, declining morale and motivation, complaints about the system, and an increase of stress in the environment. To resolve this problem, encourage your analysts to try the various capabilities provided in CBAS II and allow them to experiment. Familiarity breeds competence and, in turn, confidence. Your analysts will now have more time for analysis. Even though CBAS II is a standard system, the design of the system is to provide the flexibility to allow analysts to structure their own reports and perform various types of analyses.

Some additional examples of changes in work flow are highlighted by **Mr Jim Luyk** in his article, *Base Budget*

Automated System: The Focal Point of Financial Management (see page 12). Even though he addresses base level, there will be a similar impact at command level.

The most important action for each CBAS II site is to ensure effective communications exist between management and analysts. You should hold periodic meetings to discuss job and work flow as well as other operational aspects of your system. To accomplish this, allow your system manager and analysts about 6 months to get familiar with the system functions before adding new requirements such as, terminals or new functions. Use this period to assess your procedures and determine whether the system meets your needs. Identify any new requirements and adapt new procedures to fit your management style. A complete job analysis should be accomplished after 2 or 3 months of CBAS II operation. Areas of study should include task variety, skill level, task significance, autonomy, and job feedback. Meet on a monthly basis with your analysts and system manager and discuss the merits and shortfalls of the system. Don't assume a standard system restricts your control. The end user will have the flexibility to structure reports, execute ad hoc retrievals and many other things. The benefits you gain are improved reliability of data, better flow of information, improved reporting, and consistency of information.

Successful implementation is a shared responsibility between the developers and the user. Plan for change. Encourage your staff to actively participate in the implementation process. Have a Happy New Year and see you soon!



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Command Budget Automation: *Completing the Cycle*

by Mr Stephen Ericson

The first increment of the Command Budget Automated System **(CBAS I)** is a reality at 35 MAJCOMs, SOAs, and Intermediate Commands **(ICs)**, the second increment **(CBAS II)** is well on the way to successful implementation at 16 MAJCOMs and SOAs, and the Base Budget Automated System **(BBAS)** is scheduled to go "live" in the very near future. Have we then satisfied the entire spectrum of Air Force base and command budget automation requirements with these three major system efforts? Definitely not! There are still 15 smaller MAJCOMs and SOAs and 48 ICs performing vital budget missions which, for the most part, are still plagued by nonstandard, slow, inflexible, and labor-intensive methods for accomplishing their workload. This dynamic workload, where change is the rule and not the exception, has dramatically increased over the past few years due to the advent of new automated systems and the emphasis on controlling the federal deficit. What are we doing to eliminate this dilemma at the smaller commands? **CBAS IV**, that's what!

CBAS IV will be an online Air Force standard system for budget offices having command-type workload which were not included in CBAS I and/or CBAS II development efforts. The effort involves the design and development of a new system which eliminates three card-oriented batch command budget systems and, to the extent possible, eliminates labor-intensive manual processes and command unique software applications. CBAS IV will use the latest state-of-the-art **Sperry** or **Sperry-compatible** hardware, fourth generation application software, data base structures and processing techniques. Compatibility with other Air Force Comptroller systems including **BBAS**, **CBAS I & II**, the *Command Online Accounting & Reporting System* **(COARS)** and the *Automated Budget Interactive Data Environment System* **(ABIDES)** is of paramount importance. Intermediate Command workload which **CBAS IV** will satisfy includes fund control receipts and issues and budget exercises requiring summarized input at IC level to the parent command. MAJCOM/SOA workload will be the same as for **CBAS I** and **II** users, but on a much smaller scale.

The current command level *Accounting and Budget Distribution System* **(ABDS)**, *Command Operating Budget System* **(COBS)** and *Air Force Obligation/Outlay System* **(AFOOTS)** are obsolete batch mode systems on the **Honeywell 6000** requiring card input to load, update, correct and retrieve data. Numerous program reruns are normally required to arrive at the desired accuracy level before budget personnel can retrieve management data, produce and issue funding documents, attempt budget formulation, and submit reports to higher headquarters. Unfortunately, most **CBAS IV** MAJCOM/SOAs and ICs don't even have direct local access to these batch processing systems. They primarily use either manually created spreadsheets or application software uniques developed on various personal computers **(PCs)** for funds control, command-type execution analysis and reporting, and budget formulation. Current methods are too slow and inflexible to respond to USAF, OSD, OMB and congressional inquiries. The **CBAS IV** online system will allow quick transaction edit and update, and extensive retrieval capabilities via CRT terminals located in the budget office. This will significantly improve the capability of budget personnel to receive, issue, control and manage funds, prepare budgets, and improve the response time for management information needs locally, at parent MAJCOM for the ICs, and at HQ USAF for the MAJCOM/SOAs. Most importantly, this will incorporate the smaller commands into the overall Air Force budget network. →

The key issue impacting system design and development we are wrestling with, as was the case with the budget formulation processes in **CBAS IIB**, is security. This will drive the system hardware, software and operating environment. We have identified 17 of the 63 **CBAS IV** users which process classified data at one time or another during the course of a fiscal year. As you probably know, classified data in ADP systems must be safeguarded by using protective features in the system's hardware and software design and configuration, and also by other appropriate administrative, physical, personnel and communication security controls. The *Data Systems Design Office, Budget Support Branch* **(DSDO/ACSC)** and our office **(AFAFC/CWBI)** will study and evaluate all concept of operation alternatives to arrive at one which not only satisfies security requirements, but is feasible and has minimal impact in terms of cost and budget office environment.

Both **CBAS IV** and **BBAS** will be used in the same office at many locations. The two systems will interface with each other but will handle different workload requirements. A summarized version of the differences we see based on current, known requirements is provided as follows:

Execution Analysis: BBAS will satisfy all workload requirements in base budget offices for their host OAC OBAN. For the IC and MAJCOM/SOA budget offices, only the in-house HQ-managed OBAN(s) will use BBAS. CBAS IV at the ICs and MAJCOM/SOAs will allow execution analysis for all their funded OBANs with a capability to "roll-up" these OBANs to IC or OAC summarized level. MAJCOM/SOAs with only one OBAN can use either BBAS or CBAS IV.

Financial Plan and Unfunded Requirements: BBAS in the base budget office will create a single host OAC OBAN file in the prescribed format for use by their IC or MAJCOM/SOA. CBAS IV at the IC or MAJCOM/SOA will use these BBAS-generated files from all of their funded units to generate summarized IC or OAC files.

Obligation/Outlay Planning & Tracking and Operating Budget: CBAS IV will satisfy all known requirements at the ICs and MAJCOM/SOAs. At present, no requirement has been established for BBAS because these exercises are primarily done only at command level.

Funds Control: CBAS IV will provide an online capability to control all funds received from higher headquarters and issued to more than one OBAN. A funds control subsystem for fund receipts and fund issues is not a current BBAS requirement.

What efforts are currently underway to make **CBAS IV** a reality? We are currently proceeding "full speed ahead" into the functional requirements definition stage of system development. We have created a **MAPPER** file on the **DSDO/ACSC CBAS II** developmental **Sperry System 11** to capture sizing and workload data for the 15 small MAJCOM/SOAs and 48 Intermediate Commands identified as **CBAS IV** users. The powerful **Sperry MAPPER** software allows this information to be manipulated and arrayed in many useful formats for key system decision making.

To ensure active involvement of the end users in the requirements definition process, we have established a **CBAS IV** working group panel. This panel will consist of members from each of the 15 MAJCOM/SOAs and each of the four IC parent MAJCOMs. We will actively solicit their input in defining requirements in the functional description, reviewing system progress and ensuring all known budget automation requirements are covered. Hang on **CBAS IV** players, help is on the way!



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Base Budget Automated System: The Focal Point of Financial Management

by Mr James J. Luyk

Most people working in base budget offices are called *budget analysts*. For many years this has been a dramatic overstatement of what these people actually do. Any analysis actually performed is severely limited by time constraints. There have been ever-increasing demands placed on the time of the *budget analyst*. Any analysis which is accomplished is normally done solely to solve a particular problem, rather than to improve overall use of severely limited resources. This *Putting-Out-Fires* approach to budget analysis, instead of a *Fire-Prevention* approach, has been created, in large part, by the extremely time-consuming methods required for data retrieval. Personnel authorization limits preclude the increasing of assigned strength to allow for continuous comprehensive analysis of base spending programs.

Let's take a look at the workload levied on a base level budget office to better illustrate this point. Resource Management System **(RMS)** training and Resource Management Team **(RMT)** visits are two major training

efforts which take a great deal of time and effort, both in preparation and in actual accomplishment. Efforts to reduce the scope of these programs are generally strongly discouraged by MAJCOMs and severely criticized during Management Effectiveness Inspections **(MEIs)**. Assistance to Responsibility Center Managers **(RCMs)** and their Resource Advisors **(RAs)** is probably the single most time-consuming task facing the base level *budget analyst* on a day-to-day basis. Without having sufficient time to perform significant continuing analysis on a base-wide scale, the *budget analyst* is expected to teach others, mainly RAs, to perform comprehensive analysis of their own programs and then advise both the RAs and their RCMs on solutions to potential problems which they identify. The development, refinement, and monitoring of Unfunded Requirements is another extremely time-intensive task. Preparation for Financial Working Groups **(FWGs)** and Financial Management Boards **(FMBs)** includes the extraction and manipulation of data for the creation of briefing slides (and the frequent modification of these slides based on FWG recommendation prior to the FMB). The preparation of the annual *Financial Plan* typically takes from 6 weeks to 3 months of the time of all of the people assigned to the budget office. Report preparation, responding to MAJCOMs, reviewing and coordinating Program Objective Memorandum **(POM)** initiatives, and responding to various other taskings levied on the budget office all further contribute to this "time-warp."

The only solution to this situation lies in our ability to improve the way we do business. *Budget analysts*, by nature being extremely resourceful, have for years sought ways to "do more with less." In recent years, many budget offices have purchased microcomputers to facilitate time-intensive data manipulation tasks. This has gone a long way toward making time available for meaningful financial analysis, but has still left the *budget analyst* frustrated due to the great amount of time needed to manually create and maintain fiscal analysis data bases on the microcomputer. Adding to this frustration is the fact that it often requires a certain amount of computer programming expertise to accomplish all desired data manipulation.

Within the Accounting & Finance **(AFO)** community, the desire to "do more with less" led to the creation of the Accounting and Finance Office of the Future **(AFOOF)** and the examination of all AFO labor-intensive tasks to determine the feasibility of office automation. A large number of these tasks lend themselves well to automation. Such processes as check writing and other cashier transactions, accountability, prompt payment suspenses, and voucher processing provide a great opportunity to improve productivity while saving on personnel resources. The decision was made to obtain a computer system which would be able to communicate with the main base computer system and which would be dedicated to accounting and finance applications. The computer system chosen was the **Sperry 11** which is a smaller version of the base level **Phase IV** computer, the **Sperry 1100/60**.

Meanwhile, the Budget community, in which automation efforts were limited to local initiatives with personal computers **(PCs)**, began to look at Air Force-wide automation possibilities. Since the focus of this article is on **BBAS**, we will concentrate on those areas related to base level budget activities. Virtually all of the labor-intensive tasks of base budget offices were identified as potential targets for automation. The basic concept was to drastically reduce processing time on all repetitive and labor-intensive tasks where possible. With the need for base level budget automation firmly established, the Budget community joined the Accounting & Finance community and **AFOOF** was renamed **COOF** (Comptroller Office of the Future). Now, at base level, the Accounting & Finance, Budget, and Cost communities all come under the COOF umbrella.

In late 1984, a group of budget analysts assigned to the Air Force Accounting and Finance Center, Directorate of Comptroller Support, Budget Support Division **(AFAFC/CWB)**, affectionately known as *Budget West*, assisted by experts from throughout the Air Force Budget family, began the huge task of defining the system requirements for automated base budget applications. Thus was born the *Base Budget Automated System*—**BBAS**. From the very start, the high level of expertise and intense dedication of these BBAS pioneers was evident. The requirements definition phase progressed very rapidly culminating in an approved Functional Description **(FD)** in June 1985. At this time BBAS really "took off." The COOF Project Management Office **(PMO)**, as the development office, began preparing the System Specifications **(SS)** which were approved in October 1985 at the Systems Design Review **(SDR)**. This was quickly followed by preparation of the Program Specifications, followed by actual programming and testing. At this time, the initial system is being field tested at various locations in preparation for spring implementation.

BBAS is hosted on the COOF **Sperry System 11** minicomputer. Installation of **COOF Systems 11** will be done at 126 locations Air Force-wide with BBAS support extended to cover over 400 individual budget offices including host, tenant, and headquarters account applications. Development of **BBAS** is in **MAPPER**, Sperry Corporation's fourth generation language **(4GL)**, to take maximum advantage of available technology. The total BBAS goal calls for full automation of all base level budget formulation, execution, and analysis for all appropriations used at any given base. BBAS also will eventually extend to major responsibility centers. BBAS will receive data from and send data to **CBAS** (the Command Budget Automated System).

BBAS is tentatively broken into four increments: **BBAS I**—Formulation, execution status & reporting, and analysis for the O&M appropriation; **BBAS II**—Increased analysis capabilities for O&M to include civilian workyear & cost analysis, flying hour analysis, **BEAMS** analysis, **VIMS** analysis, and various other analyses which require automated access to data resident in non-Comptroller owned databases; **BBAS III**—Extend BBAS to all other appropriations; and **BBAS IV**—Provide BBAS capabilities to major responsibility centers. BBAS I is currently under development and will be →

discussed in detail in the following paragraphs.

BBAS I, in the formulation module, will provide for automatic roll-up of data for preparation of exhibits A, A-1, C, and F, Sections II, III, IV, and V. Other *Financial Plan* exhibits which do not have the degree of consistency and standardization necessary to lend themselves to full automation will be available in "shell" form so the entire Financial Plan can be automated. Prior Fiscal Year **(PFY)** cost data and Current Fiscal Year **(CFY)** program data based on a selected point in time will be automatically brought into the appropriate exhibits. Financial Plan Year **(FPY)** data, both funded and unfunded, as well as narrative, will have to be keyed in. When the Financial Plan is complete, **BBAS I** will create all necessary charts and graphs required for **FMB** presentation and approval. **BBAS I** also creates a separate file of unfunded requirements to be used during the execution year for update and reporting of unfunded requirements.

In the execution module, BBAS I will extract and prepare daily and monthly status reports in a variety of formats for varying levels of interest. Breakouts available include OBAN, Direct or Reimbursable, MFP, PEC, RCCC, EEIC (both at the 3- and 5-digit levels), and Sales Code (for Reimbursements only). Reports can also be extracted for special interest areas such as ESP codes and CCCs. Graphs and charts of extracted reports are available.

The BBAS I analysis module provides for point-in-time comparisons of obligation/commitment data on demand. Data is available for comparison with End of PFY, Same Month One Year Ago, and Prior Month. Data is also available for comparison with a Spend Plan (or Obligation Plan) to provide analysis of actual vs planned execution. The same breakouts are available as for execution status reports. Once again graphs and charts are an available option.

The benefits to be accrued from BBAS I are extensive. Enhanced ability to manage financial resources comes from daily, online availability of financial status information. Easier preparation of Financial Plans should improve the quality of justifications. The many labor-and time-intensive tasks which will be automated should result in increased levels of productivity by permitting the budget analyst to spend more time on those tasks which traditionally are dealt with on a limited basis due to workload priorities. Additionally, BBAS I provides the base/user level link in the *AF Automated Budget Network*.

Actual implementation of BBAS I is scheduled to begin in spring 1987 and be finished upon completion of the COOF implementation schedule. For those 40 to 45 bases scheduled for COOF implementation prior to spring 1987, BBAS Functional Representatives from AFAFC will implement BBAS I and provide training during this "backfill" implementation phase. Determination of the actual schedule will be made at a later date. Remaining bases will receive BBAS I as part of the COOF implementation, and training will be provided by Mobile Training Teams **(MTTs)** from the Sheppard Technical Training Center.

The COOF Project Office at AFAFC will centrally order the hardware and software requirements for BBAS I implementation. The basic COOF equipment configuration (exclusive of BBAS I requirements) calls for each host base budget office to receive one Sperry personal computer **(PC)** (for use as a **Sperry 11** terminal), one "side-by" dot matrix printer, and one plotter. The BBAS I hardware buy will include all equipment necessary to provide each budget office (host and tenant) with one Sperry PC terminal for each two persons assigned, plus letter quality (or high resolution near letter quality) printing and graphics capability. We are purchasing the **Enable** integrated PC software package for each budget office. **Enable** combines word processing, spreadsheet, data base management system **(DBMS)**, graphics, and telecommunications software into one well integrated package. In the word processing application, **Enable** can read and write files in **Wordstar**, **EasyWriter I**, **Volkswriter**, and **ASCII** formats. **Enable** can also bring **Lotus 1-2-3** and **VisiCalc** files into the spreadsheet application and **dBase II** files into the DBMS application. This software package should provide maximum flexibility in rehosting existing local PC applications to the **Sperry PC**.

There are many things that should be done at the local level to ensure maximum preparation for BBAS I implementation. If you are in a host base budget office, you should coordinate BBAS I issues with the COOF project officer at your base. Also, host budget offices should coordinate with tenant budget offices to ensure BBAS preparation is accomplished by all. Among the issues which should be coordinated are communications line requirements and power supply requirements for the hardware configurations. Your COOF project officer should be knowledgeable in these areas. Tenant budget offices should initiate contact with the host budget office to ensure their inclusion in BBAS I plans. All budget officers should make every effort to promote computer literacy by taking advantage of all available opportunities to have their people work on microcomputers, attend classes, etc. When **COOF System 11** implementation is complete, there is an excellent **MAPPER** tutorial available on the system which all budget personnel should take because it will provide a good working knowledge of MAPPER functions which will be very useful after BBAS I implementation. Last, but certainly not least, keep your command project officers informed of progress and/or problems encountered during BBAS preparation.



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AFAA Civilian Staff Mobility

by Mr J. H. Stolarow

[Reprint from *AFAA Audit Facts*, AFAARP 175-1, Vol 31, No 4, Oct 86]

One of the most troublesome management problems we face in the Audit Agency today is the lack of staff mobility. As a world-wide organization we must all realize that, sometime during a career of 30 years, most of our civilians should plan to move several times in order for the Agency to be able to meet its mission requirements. Not only are we talking about the need to fill specific positions now, but even of greater importance is the development of the managers and leaders of the Agency for the future.

Our organization and staffing profile make it very easy for many of our people to become "homesteaders" and to hide away at the same location for many years. At most of our base-level offices, a GS-12 journeyman auditor, or GM-13 office chief is one of the senior civilians at that location, and the salaries are adequate for a family to live comfortably. With little or no TDY travel, and an interesting and challenging job, there is no real incentive to move, even for a promotion. We know, also, that both spouses are working in many families, and that fact, plus the expense of moving, makes it difficult for many of our staff to find any advantage at all in the move to another location.

The senior management of the Audit Agency has been very sympathetic and understanding about the problems of PCS moves, and has explored a variety of options in attempts to avoid mandating moves at times that are inconvenient for our staff. It has become clear, however, that we must take additional steps to meet the needs of the Audit Agency, to maintain the high audit standards for which we are known, and to develop the future leaders of our organization.

I think it is important that you all understand the pertinent personnel regulations and our management policies which were readopted unanimously at our last executive meeting.

★ The mobility statements that most of you have signed are valid and enforceable "contracts" with the government.

★ Even without mobility statements, management has the right to make reassignments when required for the benefit of the government.

★ Civilians who are directed to move and decline to do so can be removed from government service for cause.

★ Requests for exemption from mobility requirements will be considered on a case-by-case basis by the Executive Council and will be approved only on the basis of extreme hardship. If disapproved, the individual will be advised to resign and obtain other employment.

★ For filling of audit manager positions, the Agency has adopted criteria for mandatory reassignments of GS-12's—a superior rating, length of time at current station, and applicable experience.

★ Office and branch chief position descriptions now include a 5 year limit, and these will be enforced strictly as incumbents reach the 5 year point.

I feel very strongly that each of us has a commitment to the government, and that commitment is something more than showing up for work and doing a "good" job. I was extremely disappointed to hear that a number of our GS-12's inquired about having their ratings lowered so they wouldn't be selected for positions of greater responsibility.

I have been told that we will lose good people—some of whom are earning superior ratings—if we pressure them to move. The last thing we want to do is lose highly competent employees, but it may be the only way we can make people understand that they cannot sit at the same office for years while we are unable to fill key management positions. If we have to move those people "out of the way" and make room for others who have the best interest of the Audit Agency at heart, we will do so.

The bottom line comes out something like this—the Audit Agency cannot afford to have its best qualified GS-12's or GM-13's remain indefinitely in place while more responsible, more significant jobs "go begging." Those who do not aspire to advance to more senior positions and to take on management responsibilities are not really contributing to the long-term accomplishment of the Agency's mission no matter how technically good they are as auditors. They must be, and will be replaced with staff members who view the world somewhat differently.

The answer, for those of you who want to make a career in government auditing, and who aspire to senior management, is to plan your careers so that you move when it is most convenient and when you get the greatest benefits, such as choice of locations and promotions.

Everything You Ever Wanted to Know about Military Banking but Were Afraid to Ask!!

by Mr Charles H. McClure, Capt James P. Dicharry, and Capt Robert E. Spath

It's amazing how many really good questions we get from the field on military banking and how frequently they are asked. We have a lot of new comptrollers out there, as well as some more experienced types, who just haven't found all the answers yet. Well, for those of you who need a few more answers here is a sampling of some of our most popular:

Q: Is the one-bank-per-base rule still in effect?

A: Yes. The rule is questioned year after year, but DOD continues to find it necessary to protect banks investing in buildings and equipment on bases.

(Reference: Paragraph 1-2n, AFR 170-7.)

Q: The personal financial management program has been started at our base. We offered to help them by presenting material about our bank, how to use a bank, and so on. But base officials say we can't because it would prejudice the interest of other financial institutions. Is this so?

A: We need and encourage the participation of bank and credit union representatives in the information, education and counselling tracks of the program.

- However, your presentation could not be used if it merely sold the superiority of your bank over other banks and other types of financial institutions.
- The presentations should satisfy the purposes of the programs, i.e., to educate young airmen in learning to use a checking account, credit, loans, etc.
- You can stay within these guidelines and still inspire confidence in your bank when making your presentations. If there seems to be a misunderstanding by base officials, give us the details, and we'll work it out.

(Reference: Paragraphs 1-14 and 2-11e, AFR 170-7.)

Q: When the bank representative speaks at a newcomers' briefing, can he tell what services the bank provides? Does he have to have base officials preapprove his briefing?

A: This is similar to the preceding question.

- Yes, he can tell what services the bank offers.
- He should not directly sell services at the briefing, promote one institution over another, or depart from the purpose of the briefing which is to inform newcomers of the availability of services and their proper uses.
- No, preapproval of the briefing is not required.

(Reference: Paragraph 1-14, AFR 170-7.)

Q: Can the bank advertise in the base newspaper?

A: Yes, if it's an unofficial (funded by local advertisers) publication, but not in a competitive status; no, if its an official (government funded) publication. Most base newspapers in the US are published by local printers for the right to sell advertising space in them.

(Reference: Paragraph 2-9c, AFR 170-7.)

Q: Can the base bank place announcements in the Daily Bulletin?

A: Yes, subject to the availability of space in the unofficial section. Again, competitive advertising cannot be published.

(Reference: Paragraph 2-9, AFR 170-7.)

Q: What can the base do to help the bank collect bad debts, dishonored checks, etc. from military members?

A: The Air Force expects its members to take care of just debts and keep contacts with creditors.

The Air Force *can*:

- Advise members of their responsibility to pay debts.
- Refer members for personal financial management counselling.
- Take disciplinary action for continued financial irresponsibility. (Commanders cannot advise creditors of this.)
- Provide the military address of the debtor.

The Air Force *cannot*:

- Arbitrate a private indebtedness.
- Comment on the validity of the debt.
- Require the debtor to pay.
- Apply debtor's earnings to payment of a private debt (even if there is a judgment).

Note: Because overseas military banking facilities **(MBFs)** operate under a DOD contract, OASD(C) recently directed military departments to take action to collect bad debts of active duty military members resulting from checks and

unsecured loans. After the MBF takes reasonable action to collect the bad debt, the Air Force (for AF members) will take over collection responsibility including deductions from pay.

(Reference: Paragraph 2-13, AFR 170-7 and AFR 35-18.)

Q: We have always had some trouble keeping up with military members who get loans and transfer to other bases. Can't we get the bank listed on the base clearance forms so we can keep tabs on these people?

A: In order to improve the quality of Air Force life, we have minimized the number of required clearances for members leaving a base.

- However, base officials may provide the bank with lists of personnel scheduled to depart.
- Base checklists will alert departing members to leave a forwarding address with all activities they have business with.
- The base can provide the bank with the member's new organizational address, if needed.
- The base cannot give a home address of a separated member, but it can accept a letter from the bank and forward it to the member's home address.

(Reference: Paragraph 2-18e, AFR 170-7.)

Q: Can base banks use the military locator services to find customers with delinquent obligations to the bank?

A: Yes. Take the problem to your banking liaison officer. If local files do not produce the needed address, the liaison officer should contact **AFMPC/DPMDRM**.

- Some information (e.g., rank, pay, and duty assignment) may be given without the military member's permission.
- If the member gave permission in the bank's account agreement, more information (e.g., social security number, home address, etc.) may be given.

(Reference: Paragraph 2-7d, AFR 170-7.)

Q: Can off-base banks distribute their literature from the base exchange and other base activities?

A: No.

(Reference: Paragraph 2-9d, AFR 170-7.)

Q: Some base personnel who process newcomers are also credit union officials. They influence newcomers to do business with the credit union in preference to the bank. What can you do about this?

A: This is prohibited by regulations. Tell your banking liaison officer about this problem.

(Reference: Paragraph 2-l8c, AFR 170-7.)

Q: Base operating agreements are reviewed every 5 years according to the regulations. Does this mean that the bank cannot adjust its fees for 5 years.

A: No, base officials or the bank may initiate desired changes within contract limitations at any time.

(Reference: Paragraph 2-10 and 2-11, AFR 170-7.)

Q: The credit union at our base is putting an ATM at their office which can be accessed by several banks downtown. Doesn't this violate the one-bank-per-base-rule?

A: This is permissible. Almost all financial institutions now belong to ATM networks, and such networks provide greater service capability to customers.

(Reference: Prior decisions on this question by SAF/FMB.)

Q: Why do our ATM proposals have to be sent to Washington and take so much time?

A: The new AFR 170-7 eliminates this requirement in most cases. It's now required only if (1) the ATM is to be installed by a new bank on base or (2) the ATM is to interface with the transactions of other base activities.

- For others, approval level is restricted only by the construction approval authority of the base or MAJCOM.
- No lease is required for placing an ATM in an existing bank building.
- A lease of $1 per year may be given to install an ATM in 100 SF of space in a government building or 250 SF of land.

(Reference: Paragraph 2-5, AFR 170-7.)

Q: Does the Air Force still limit the banks to a charge of $1 for cashing nonaccount holders' Treasury checks?

A: No, base banks may now charge a customary or reasonable fee for cashing a nonaccount holder's Treasury check. No charge is to be made for cashing an account holder's Treasury check.

(Reference: Paragraph 2-16a(2), AFR 170-7.)

Q: How is the base bank compensated for handling the Exchange Service and MWR accounts. →

A: There are three situations:

a. The Army and Air Force Exchange Service **(AAFES)** headquarters expects the base bank to provide an account analysis. The headquarters calculates the compensation from the volume, type, and size of transactions. It may pay by placing compensating balances with the bank or by direct payment of fees. If the base bank has a problem with this, it can negotiate it with HQ AAFES in Dallas TX. Your banking liaison officer or **AFAFC/TCB** will help you make contact and get attention.

b. For MWR activities participating in the AF Central Welfare Fund's cash concentration and management system (and most do), compensation is determined by the same method that HQ AAFES uses. However, the AF Welfare Board at Randolph AFB determines the compensation. Again, if you have a problem, you can negotiate it. Your banking liaison officer or **AFAFC/TCB** will help you get attention.

c. For MWR activities not participating in the AF Central Welfare Fund's cash management program, the base MWR manager and custodians of nonappropriated funds determine the size of balances to maintain with the base bank.

(Reference: Paragraph 2-16b, AFR 170-7.)

Q: The Treasury Department does not adequately compensate the base bank for processing the AFO's deposits to the Treasury and providing operating cash to the AFO. Can you help with this?

A: This is actually two questions:

a. The Treasury Department has a Treasury General Account cash concentration system for getting deposits into the Treasury. The Treasury Department arranges an agreement with each bank which participates in the system, and it determines the amount of compensation the bank will receive. The Air Force is not a party to this agreement, and Treasury does not coordinate its action with us. Treasury's point of contact on the subject is given in AFR 170-7.

b. The base can pay the bank for providing cash to the AFO if the AFO determines that the base bank is the cheapest source for it. Negotiate the matter with the AFO.

(Reference: Paragraph 2-16c, AFR 170-7.)

Q: Now that the Air Force is determining which banking offices are nonself-sustaining, what's in it for a bank if it goes to the trouble of gathering data to prove it is operating at a loss on base?

A: The Air Force can give free logistic support. The principal items are utilities and waiving of rent.

(Reference: Paragraph 2-6, AFR 170-7.)

Q: Our base bank is a branch of a bank downtown which has been acquired by a bank holding company. Does the acquisition affect our relationship with the base? Does anything need to be done?

A: Yes. The base comptroller must see that the new bank meets the criteria of AFR 170-7 to operate a base banking office. A new base operating agreement must be accomplished and the old bank's lease must be assigned to the new bank or a new lease is obtained.

(Reference: Paragraph 1-2p, AFR 170-7.)

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Boss or Leader: Which Are You?

by Capt William Bradberry
306th Field Training Detachment commander

Air Force Pamphlet 35-49, *Air Force Leadership*, defines leadership as *the art of influencing and directing people to accomplish the mission.*

As we know, there are many ways to influence and direct people and, based on my years of both enlisted and commissioned experience, I have divided Air Force managers into two categories: bosses and leaders.

Bosses are usually results-oriented and view people only as a means to an end. Their superficial concern for their people shows through, so they must see intimidation and fear as their tools of influence.

Bosses are self-centered and frequently use the term "I" when speaking of the accomplishments of their units. Bosses are quick to criticize and slow to praise. It is easy to be a boss.

Leaders consider the mission and people as equal, since you need one to accomplish the other. They show a genuine concern for their people and do more than pay lip service to people programs.

Leaders are highly mission-oriented, but don't use the immediacy of the mission as an excuse to ignore the needs of their people. Leaders use the terms "we" and "they" when discussing their unit's accomplishments and "I" when discussing their unit's shortcomings.

Bosses and leaders frequently achieve the same results, so the key difference is in their methods. An effective leader can get the job done and have a lasting positive influence on the attitudes and career intentions of subordinates, while a boss can do irreparable damage to the morale and esprit de corps of those unfortunate enough to be within his or her sphere of influence.

In which category do you fit? Do you take the easy way out or are you willing to expand the extra effort to lead? The Air Force needs fewer bosses and more leaders. Think about it.

[Reprint from the ***Gulf Defender***, Tyndall AFB, Florida]

Announcement:

American Society of Military Comptrollers
Professional Development Institute VII
San Antonio, Texas



For Registration Information
Contact: Ms Cyndi Heath
AUTOVON 945-4831

The "Truly Unique" Comptroller Organization

by Capt Al Elam

Over the last 10 to 15 years, the fields of communications and data automation have been converging due to technological advances. The Air Force recognized the need for organizational changes to effectively manage the capabilities this convergence was offering. Several studies initiated by the Air Force identified the need for constructive change. The National Research Council **(NRC)** Report (December 1981) recommended that the Air Force should integrate communications planning into the automation procurement programs and decision-making processes should be revamped to take into consideration the rapid evolution and convergence of the two technologies. This recommendation would have a fundamental impact on the Air Force Communications Command **(AFCC)** Comptroller organization.

As a result of the NRC report, HQ USAF reorganized to establish an Assistant Chief of Staff for Information Systems **(AF/SI)** on 1 June 1983 (Subsequently, AF/SI has been renamed **AF/SC**, Assistant Chief of Staff, Systems for Command, Control, Communications and Computers). The reorganization consolidated existing communications and data automation functional areas. HQ AFCC reorganized 1 October 1983, following the Air Staff's lead, to create a staff organization that reflected the reality of merged technologies, and that grouped functional activities together without the distinction of the activity being either *data automation* or *communications*. A staff was created with goals to meet the dynamic technology and changed perceptions of traditional roles, and to introduce organizational changes that yield enhanced support to the Air Force. By July 1985 most major commands had integrated and the goal of integration across the Air Force was in sight.

With the integration settling within the Air Force, and coupled with the many changes in operations at base level and the revamping of traditional data automation centers, the then current AFCC structure was confusing to the rest of the Air Force. The AFCC Commander expressed a need to establish a headquarters staff which was more reflective of the way we really do business, specifically a staff that would:

★ Group functional activities in more traditional lines of authority.

★ Improve and streamline the planning, programming, budgeting requirements and acquisition processes through a single headquarters focal point for plans and programs, while retaining key functional responsibilities in operational/support DCSs (Comptroller, Logistics, Operations, etc.).

★ Provide an operations function which integrates the true nature of the AFCC mission in air traffic services, communications, and data automation. The result being a truly integrated information systems operations focal point.

★ Improve the effectiveness and efficiency of information systems management.

Therefore, HQ AFCC restructured 1 December 1985.

One result of the restructure is that the Headquarters AFCC DCS/Comptroller staff is now organized in a "unique" Air Force functional alignment. The restructure moved the commercial communications function to the Comptroller and enhanced the role in managing acquisition funds. The DCS/Comptroller has the standard areas of accounting and finance, budget, cost, and plans and programs; but also has the "unique" *Directorate of Telecommunications Certification Operations*.

The *Directorate of Telecommunications Certification Operations* **(HQ AFCC/ACO)** performs functions as the USAF Telecommunications Certification Office **(AFTCO)** for certification and processing of telecommunications service requests **(TSRs)** for all Air Force long haul telecommunications requirements to the Defense Communications Agency **(DCA)** and its field activities. This directorate also performs research, formulation, presentation, defense, execution, and management of the planning, programming, and budgeting system **(PPBS)** as it pertains to worldwide Air Force leased telecommunications and all AFCC automatic data processing equipment **(ADPE)**; and develops and promulgates policy for managing leased teleprocessing systems.

To accomplish these tasks, the directorate is composed of a mixture of AFSC **67XXX** and **49XXX** personnel in five divisions: *Fiscal Management Division*; *Nonswitched Services Division*; *Policy and Special Requirements Division*; *Switched Services Division*; and the *Technical Services and Equipment Division*.

As you can see, at the headquarters the Comptroller organization has distinct responsibilities for providing leased long haul communications for the Air Force, and it is this leased long haul communications responsibility that makes HQ AFCC/AC unique.

The uniqueness does not stop with the headquarters staff but continues to our divisions and their subordinate units, and to the services we provide.

Our division comptrollers and unit budget officers/resource advisers are *dual hatted*. Under one hat, they are the AFCC division comptroller/unit budget officer managing AFCC dollars for unit support—your typical comptroller mission. Under the second hat, they are the supported MAJCOM's financial manager for information systems—the unique

aspect. In this unique role, which is a direct result of the NRC report and HQ USAF reorganization of June 1983, they program, budget, and manage the supported MAJCOM's information systems requirements and resources.

In this capacity our comptroller personnel at all levels are actively involved in acquiring, sustaining, and paying for MAJCOM-unique and common user information systems requirements. An example of an integrated approach in this arena is the *Base Information Digital Distribution System* **(BIDDS)**.

AFCC's BIDDS program competitively acquires, installs, and provides operations and maintenance support for digital transmission and switching systems and *Customer Premise Equipment* **(CPE)**, replacing electromechanical equipment and services at Air Force bases worldwide. The new equipment provides increased transmission capacity, and reliable, low-noise circuits capable of satisfying both voice and data requirements.

Another unique means of support provided by AFCC is in the arena of standard Air Force systems. AFCC's *Standard Systems Center* **(SSC)** provides management and technical direction to effect the design, acquisition and implementation of information systems; and provides the analyses, design and enhancement of information system software in use throughout the Air Force.

Specifically working in support of comptroller information systems is the *Directorate of Maintenance and Modification, Standard Systems Center* **(SSC/SMC)**, at Gunter AFS AL. This directorate designs, develops, enhances, and implements the standard comptroller systems we all use daily. New requirements are developed here and then forwarded to HQ AFCC/AC for inclusion in the AFCC POM and budget submissions.

When General Gabriel was Chief of Staff he stated: *Air Force Communications Command plays a vital role in our nation's security by providing the communications, air traffic control and data automation capabilities that are needed to employ our forces effectively.*

AFCC is truly critical to successful Air Force operations, whether it is sortie generations, computer code, weather systems, or command and control systems; AFCC and its Comptroller organization are totally involved with the Air Force mission. AFCC celebrated its 25th anniversary as a MAJCOM on 1 July 1986 and the anniversary theme says it all: *A Proud Past—An Exciting Future.*

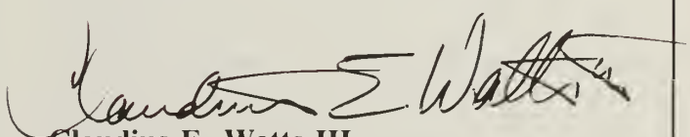
The "truly unique" Comptroller Organization does belong to AFCC due to the nature of the business. No other comptroller organization supports information systems to the magnitude of AFCC/AC and its field Comptroller activities.



Capt Elam is Director of Plans and Programs, Headquarters Air Force Communications Command, Scott AFB IL. He holds a BBA from Ohio University in economics and management, and an MBA from Oklahoma City University in finance and management. He is also a certified cost analyst. Prior to his present position, Capt Elam was Comptroller, Thule AB, Greenland, and Budget Officer at HQ AFCC, Scott AFB IL. He is a member of the ASMC and ICA.

Happy New Year Comptroller Family

I would like to extend to each and every one of you a Happy New Year, along with the hope that your holiday season has met all of your expectations.



Claudius E. Watts III
Lieutenant General, USAF
Comptroller of the Air Force



NOTES FROM THE:

Directorate of Budget

Maj Gen L. W. Smith, II, Director of Budget **Autovon 225-1875**

Unified Installation Budget Test

Deputy Secretary of Defense Taft directed on 26 March 1986 the defense-wide application of the model installation management approach, now called *The Graduate Program*. As part of *The Graduate Program*, he asked each military department to test the unified installation budget concept which he described as a budget without predetermined subdivisions for various purposes such as operations, repair, equipment procurement, etc. The Air Force test of this new budget concept began last October at selected bases—Reese AFB and RAF Lakenheath. The test is intended to demonstrate the increased efficiency and effectiveness that can be realized by greatly increasing the funding flexibility available to the installation commander. Currently, DOD's authority to move funds among various operating accounts without a formal reprogramming is greatly restricted by law as well as non-statutory legislative guidance. In view of the legal obstacles, the test will simulate a unified budget by allowing the test bases to trade in funds from one appropriation to another, or between subdivisions within an appropriation, by means of a special reserve account established at a higher level. The participating appropriations include O&M, Family Housing Operations, and parts of the Other Procurement and Military Construction accounts.

OSD has indicated the test could last for 3 years. However, in the long run, a more comprehensive test would require legislative approval. This could take the form of an undifferentiated appropriation for the test bases, greatly expanded transfer authority for the SECDEF to move funds between appropriations, or an increasc in the expense/investment criteria threshold from $5,000 to perhaps $25,000. We'll keep you abreast of this program's developments as testing results are formulated.

Gramm-Rudman-Hollings (G-R-H) Deficit Reductions

The G-R-H deficit cciling of $144B for FY 87 was met during the closing days of the 99th Congress by the passage of two bills: the *FY 86 Reconciliation Bill* and the *Tax Reform* legislation. The revenucs produced or transferred out of FY 87 by the Reconciliation Bill reduced the FY 87 outlays by $11.7 billion. The Tax Reform legislation produced a "windfall revenue" for FY 87 of $11.0 billion. Combined, these acts reduced the deficit projection for FY 87 to $140.7 billion, thus avoiding a sequestration of funds for all government agencies. The problem for FY 88 will be greater, however, because the G-R-H deficit ceiling is lowered to $108 billion. This will be a major problem facing the new 100th Congress.

FY 87 Budget Update

The fiscal and political climate has changed. It has become apparent that large programmatic growth will not be sustained in either OSD or on the Hill. The Air Force has taken well over $180 billion in reductions to its *Five Year* plans in less than 2 years and over $50 billion in less than a year. Our estimate for the FY 88/89 Budget Estimate Submission ostensibly provides 9 percent real growth due to the fact the FY 87 baseline was reduced so much during the FY 87 appropriation action. We must make every effort to ensure critical Air Force mission TOA is not jeopardized with unjustified requests or poor execution history.

Over 59 percent of our FY 88 request is for the Strategic, Tactical and Mobility mission areas. The remainder covers defense-wide activities as well as our Development Base and Centrally Managed Support areas.

Fiscal reductions have slowed or canceled programs. Our goal for tactical fighter wing equivalents has again slipped as have many aircraft and missile quantity purchases.

Our ratio of Investment to Operation and Support costs has declined to 54:46 with the recent buy out of the C-5B and KC-10, but we continue to emphasize force modernization and expansion with properly calculated support costs. We will pursue our force structure goals but at a reduced rate of growth.

Even with the fiscal restraints we face, we believe the FY 88/89 estimate is balanced and is required to maintain the readiness and sustainability of a credible deterrent force. We will continue to support our request during Congressional reviews of the FY 88 budget this spring.



NOTES FROM THE:

Assistant Comptroller for Accounting & Finance

by Brig General Mark J. Worrick **Autovon 926-7461**

Air Force Accounting and Finance Center Celebrates 35 Years Service to Air Force. Assistant Secretary of the Air Force for Financial Management Richard E. Carver recently presided over ceremonies marking the 35th Anniversary of the Air Force Accounting and Finance Center. During our celebration, we adopted the new motto for AFAFC: *Serving with Honor. . . Honored with Trust*. We look forward to the next 35 years of service with renewed determination.

FY 86 Accounting and Finance Awards. The K.I. Sawyer Accounting and Finance Office has been named the FY 86 *Accounting and Finance Office of the Year*. Awards for *Outstanding Overall Performance* went to Clark, Davis-Monthan, Edwards, Elmendorf, Hahn, Mather, Maxwell, McChord, Minot, ASD Wright-Patterson and the USAF Academy Accounting and Finance Offices. Additionally, 21 AFOs received *Meritorious Service* plaques. These AFOs were: Altus, Andersen, Barksdale, Charleston, Dobbins, Dover, Griffiss, Hickam, Incirlik, Iraklion, Keesler, Lowry, MacDill, Nellis, Osan, Pease, Sandiford Field, Randolph, Tyndall, Washington Regional and Wright-Patterson. Thule was selected as the *Top Accounting and Disbursing Agent Office in the Air Force*. Under the *Special Acts and Services Awards* program, Clark and Osan were recognized for making outstanding contributions to the Accounting and Finance network during the past fiscal year. Aviano, Barksdale, Hahn, Hurlbert, Langley, Randolph, Scott, Robins, Washington Regional, HQ SAC and HQ USAFE AFOs were recognized for making significant contributions to the Accounting and Finance Network. Plaques were presented to the Directors of Accounting and Finance at the Worldwide Conference held at AFAFC during the week of 3 November 1986.

Comptroller Office of the Future (COOF). The future is now! Implementing and installing COOF systems is well underway. We installed 22 hardware systems in FY 86 and plan to install 48 more in FY 87. Application software for Paying and Collecting, Base Accounts Receivable and Commissary Accounts Payable systems are currently being installed at the initial 22 bases. During FY 87, we plan to install three additional applications, consisting of Materiel Accounts Payable, Commercial Services Accounts Payable and the Base Budget Automated System.

Casualty and Annuity Pay System (CAPS). Since implementation at AFAFC in March 1986, the system has been in a clean-up mode identifying minor program problems and areas of improvement which will increase overall system capabilities. It will be implemented at base-level in two increments. The first increment was implemented during September 1986 and allows the bases to input maintenance and information type capabilities, such as recording a receipt of a Report of Existence or changing an address. The bases are also able to make inquires into CAPS to answer annuitant questions. Starting in March 1987, services will expand to allow bases to process death reporting and annuity establishment. Training instruction will be available sometime this month (January 1987), and bases will be able to train on CAPS during February. The benefits derived from CAPS will improve casualty reporting, expedite arrears of pay settlements, and make the first annuity checks available faster; thereby increasing overall service to our increasing annuitant population.

Voucherless For- and By-Others Travel Process. We have initiated a project to eliminate the mailing of for- and by-other travel vouchers. Within the Air Force, the objective is to capture sufficient data at the paying station to allow AFAFC and accountable stations to update applicable records without hardcopy vouchers. Some additional data elements must be captured, and a separate cycle ID must be assigned for weekly transmittal as part of the Cycle Report of Vouchers For- and By-Others, **RCS: HAF-ACF (W) 7112** process. Through this process, we plan to programmatically update records and eliminate manually handling and transmitting over 33,000 vouchers monthly to AFAFC and accountable stations. The project is in the detailed definition stages and is an ambitious undertaking which will require extensive testing. We anticipate environmental system testing during the spring of this FY. Implementation is set for the summer of 1987. We look forward to implementing this system and view it as a big step toward modernizing our accounting systems.

Case Management Control System (CMCS). CMCS will be the new Air Force system for Foreign Military Sales **(FMS)**. CMCS will provide visibility over the entire FMS process by integrating financial and case management data and will be the single Air Force source for reporting all Air Force FMS data to the Security Assistance Accounting Center. In addition, CMCS will satisfy the improvements levied by the Congress, Defense Secretary Comptroller and the Defense Security Assistance Agency to improve control of the FMS process.



NOTES FROM THE:

Directorate of Cost

Col M.L. Haines, Director of Cost **Autovon 227-5311**

Our joint efforts to improve and enhance the Cost career field continue to move forward. Our *Senior Directors' Conference* held at Andrews AFB MD, 8—12 September 1986, provided further impetus to these initiatives. The status of some of the action items resulting from the conference follows.

The *Commanders Management System* **(CMS)** will remain a major ACC (Directorate of Cost) responsibility. A CMS Working Group met in early December (1986) to review the system and recommend improvements. **CMS** efforts under the *Base Resource Analysis Support System* **(BRASS)** will continue to focus on the automation of data collection and processing.

Training continues to receive special attention. A training workgroup met at Wright-Patterson AFB OH and finalized the curriculum changes for an overview of the logistics and acquisition process. This overview will be included in the *Officer Cost Analysis* courses taught at Sheppard AFB TX for the class starting this month. We were less successful in obtaining additional quotas for the U.S. Army Management Engineering Training Activity's **(AMETA)** *Economic Analysis Course*. We only received 28 of the 92 slots we requested. However, **AMETA** has agreed to work with us to set up regional courses.

As expected, our toughest task—and the one which generated the most discussion at the conference—is our effort to increase the emphasis on cost analysis at base level. We are working with the **AF/LEE** (Logistics and Engineering) community and are in the process of developing an **ACC/LEE** policy letter to set the framework for the base level cost functions to become the OPR for economic analyses of civil engineering projects. While this Air Staff effort progresses, we encourage the MAJCOMs to actively seek out areas where they can provide more effective cost analysis for decision makers.

Aside from the action items resulting from the *Senior Directors' Conference*, other initiatives are coming to fruition. The long awaited change in **AFSCs (69** to **67)** took effect on 31 October 1986. Just when it seemed the issue of the AFSC change was settled, we made the front page of ***The Air Force Times*** (17 November 1986—article entitled *Changes Under Way in EM Career Fields*). Unfortunately, the article did not provide the true picture. ***The Air Force Times*** article states that major changes to airmen career field classifications include "merging of the cost and management analysis career fields with the accounting and finance career field." This is not true. The Cost field continues to be a separate **AFSC (67X/674XX)** but now is in the same career field as Budget and Accounting and Finance. The ***Times*** goes on to say: *AFSC 67XXX, formerly titled "airman accounting, finance and auditing," was retitled "airman finance."* This is also incorrect. The update to **AFR 39-1**, effective 31 October 1986, correctly places all **67s** in the *Airman Financial Career Field*. This article has created some concern among our enlisted force. We need your help to disseminate the real picture.

As many of you working in the systems acquisition and logistics world are aware, the Air Force Systems Command has developed an *AFSC Cost Estimating Handbook*. With the increased emphasis on cost analysis throughout the Cost community, we felt a similar handbook was needed for use at base level and have contracted with The Analytic Sciences Corporation **(TASC)** to develop a base level cost analysis handbook. This handbook will bridge the gap between "formal training" and actual experience with respect to cost methodologies, techniques, and applications. As part of the development process, TASC will review existing Cost regulations, policies and existing tools, and conduct surveys and interviews with personnel involved in all aspects of base level activities. We are committed to providing the necessary tools to accomplish the Cost mission and believe the base level cost handbook will be an extremely valuable tool to enhance our capabilities and skills.

Finally, a quick update on the **Air Force Cost Center**. The Cost Center is now in its temporary quarters on Columbia Pike in Arlington VA. Most of our military positions are filled or have fills programmed to arrive by the March/April 1987 timeframe. We are now in the process of hiring against our civilian positions. In short, the Cost Center is well on its way to beginning to fulfill our expectations in the areas of cost research and development of state-of-the-art costing techniques.

Your support and hard work have been central in bringing a number of initiatives to fruition. However, we still have a long way to go, and our ultimate success is dependent on continuing to work the issues together.



NOTES FROM THE:

Comptroller Information Management Office

by Col John L. Tracy **Autovon 224-4180**

Air Force Comptroller Data Dictionary (AFCDD)

One of the major information processing deficiencies identified during the development of the *Comptroller Information Management Annual Report* **(CIMAR)** was the existence of significant data redundancy and inconsistent data definitions for many Comptroller data elements. To address this problem, the Comptroller directed a *Comptroller Action Plan* **(CAP)** project be initiated to improve our data management. The *Air Force Comptroller Data Dictionary* **(AFCDD)** project is one of the efforts being pursued within the overall Data Management Project **(CAP 4b05).**

A data dictionary is simply a repository of information about data and it has three primary objectives: First, to help achieve control of the data resource, by providing a centralized inventory of that resource, including data element names, definitions, locations, storage formats, sizes and other characteristics. With this repository of information, standards for names, access, storage and validation can be more easily implemented. Second, to help control the costs of developing and maintaining applications. The data dictionary will provide accurate and complete data definitions for use in application programs and program generators. The program maintenance function will also be facilitated by reports of program data usage. And third, to provide for independence of *metadata* (data about data) across computing environments, thus improving resiliency to the effects of hardware and software changes. Improved new systems development will occur as a result of faster functional requirement determinations, faster system designs, faster systems development, better documentation, increased systems life and enhanced systems maintenance.

Two standard departmental-level systems—**DOLARS** and **RAPS**—currently use data dictionaries separately developed using **CULLINET's IDMS/R**. In their development application dictionary, **DOLARS** had defined *systems-date* to be 10 characters in length and included data on the calendar year, Julian date, a decimal point, hour and minute; yet, **RAPS** had defined the same element in their development dictionary to be 8 characters in length and contained data on century, year, month and day. Consequently, when **RAPS** migrated to the common production dictionary, errors occurred. Use of the **AFCDD** standard data definition for *systems-date* would have prevented this type of problem from occurring.

The AFCDD project is serving as the functional prototype for the Air Force, with the Comptroller community providing the functional expertise and the Assistant Chief of Staff, Information Systems **(AF/SC)** providing the technical expertise. The AFCDD will be a distributed, actively integrated data dictionary developed and implemented in several phases. The AFCDD architecture provides for a logical dictionary hierarchy, with the Air Force data dictionary at the highest level, the Comptroller Data Dictionary at the next level, and Air Staff, AFAFC, SSC, and MAJCOM dictionaries at the lower levels.

Phase One of the AFCDD, currently in progress, calls for the creation of a centralized passive (*info only*) data dictionary. The Comptroller metadata model and data standards will be established, and once approved these standards will be applied to all future Comptroller systems development efforts. During this phase the centralized passive data dictionary will be developed on the AFAFC **AMDAHL** computer. CACI, Inc, Federal is currently under contract to build the base level portion of the data dictionary. Once completed all Comptroller development locations (Air Staff, AFAFC, SSC, and MAJCOMs) will provide inputs from their individual data dictionaries to the centralized data dictionary. Access to the AFCDD at this point will be through the JUMPS Data Collection communication lines.

Phase Two of the AFCDD project will involve several technological upgrades. While the dictionaries will remain passive, they will be off-loaded from the host computers to data base machines acting as data base servers on the local area network **(LAN)**. All data dictionaries will be converted to relational data base systems and American National Standard **(ANS)** Structured Query Language **(SQL)** will be implemented. With the advent of **LANS** and the Defense Data Network **(DDN)**, the centralized dictionary will evolve into a distributed environment.

Finally, *Phase Three* will implement the distributed actively integrated AFCDD. At this point the dictionary will work directly with the data base management systems and actively enforce correct representation of data. The real benefits of the AFCDD will be realized as both the functional and technical personnel use the dictionary-driven tools to design, develop and maintain systems.



NOTES FROM THE:

Comptroller Plans Group

by Col Craig D. Elliot **Autovon 227-9992**

Comptroller Model Installation Program Activity: *Activity* is the word to describe the Model Installation Program **(MIP)**. Since its inception 3 years ago, the program has demonstrated its value and the Comptroller has been an active participant. Comptroller initiatives make up approximately 10 percent of all MIP proposals submitted by the 10 Air Force installations currently taking part in the program. The growth of the program is obvious when you compare the number of proposals reviewed by the most recent Model Installation Program Review and Implementation Committee **(MIPRIC)** at a meeting held in October 1986 along with those reviewed at the May meeting. At the May meeting 198 proposals were reviewed for possible Air Force-wide adoption while 313 met the 6-month test criteria for the October review. In fact, this growth has forced the MIPRIC to begin quarterly vice semiannual reviews beginning in March. The validity of this program is demonstrated by the Air Force-wide two-thirds approval/proposal rate. The results of this program have been so profitable that on 17 September 1986 the Chief of Staff of the Air Force sent a letter to ALMAJCOM-SOA chiefs directing expansion to all installations. Internal programs were to be developed by January 1987. The added expertise of these comptroller personnel will increase AC efficiency and economy of effort with their proposals.

Comptroller Wartime Planning Workshop: A Comptroller Warplanning Workshop, held 6-9 October 1986 at AFAFC, brought together command "AC Planners" and representatives from Air Staff agencies for a series of briefings and discussions on warplanning issues. Participants formulated taskings to provide answers to our longstanding wartime and peacetime manpower concerns. One such tasking was to conduct a trial application of the AFCOMPMET-developed Comptroller Wartime Manpower Standards. This initiative will give us a tool for sizing manpower requirements that are less affected by such things as limited knowledge and experience levels, decisions influenced by workload, etc. Attendees agreed that these and other factors significantly affect the accuracy of manpower requirements documented under the annual *Support Force Sizing* **(FORSIZE)** and Manpower Requirement **(MANREQ)** exercises. A second tasking was to evaluate the manpower type and military essentiality coding of our peacetime military authorizations. This initiative is aimed at deriving a more accurate picture of Comptroller military manpower requirements within the CONUS sustaining wartime force. These taskings will provide a wartime baseline of total manpower requirements as well as the resources that must be military in wartime. This information is essential to formulating a defendable military and civilian mix ratio during peacetime.

In addition to the above issues, workshop attendees also established taskings to improve upon the AC Wartime Concept of Operations, to restructure unit type codes, establish the optimum force mix between active, Guard, and Reserve forces, and increase AC participation in JCS and Air Force exercises. All participants agreed this was a productive workshop.

To maintain emphasis on our warplanning needs, the Directorate of Comptroller Plans at AFAFC recently acquired **Capt Darrell Smith** and **Mr Dick Hada** ***(AUTOVON 926-2191)*** to work full time on improving wartime and contingency planning.

Comptroller Participation in Exercises: Command Post and Field Training exercises provide a mechanism for testing wartime and contingency concepts, procedures and operational plans. The Comptroller community has not yet tested Budget, Cost, and Accounting & Finance concepts and guidance which make up our wartime annex in the *Air Force War and Mobilization Plan* **(WMP-1)**. Historically, comptroller participation in exercises has been limited to the mobility processing line and comptroller personnel sitting on MAJCOM battle staffs with little to do. The *Air Force Comptroller Exercise Planning Group* **(ACEPG)** met for the first time on 10 October 1986 and developed the Comptroller's *Master Scenario Events List* **(MSEL)** (exercise taskings) for the upcoming JCS/AF **WINTEX/CIMEX** exercise. The ACEPG was made up of MAJCOM Plans representatives who had just completed the Comptroller Wartime Planning Workshop. The ACEPG was developed to support and compliment **AFR 55-37**, *Air Force Participation in the Military Exercise Program*. Future ACEPGs will be made up of MAJCOM/SOA appointed trusted agents and will be responsible for developing Comptroller MSELs for JCS/AF exercises. The MSELs developed for WINTEX/CIMEX will challenge Comptroller MAJCOM battle staffs and give them an opportunity to test the concepts, guidance, and procedures found in the *AF War and Mobilization Plan*. Comptroller battle staffs can expect to play a more active role in future JCS/AF exercises.

Comptroller Officer and Cost Analysis Specialist Occupational Survey Reports (OSRs): The USAF Occupational Measurement Center **(OMC)** has released the OSRs for Comptroller Officers, **AFSC 67XX** (including the former **AFSC 69XX**) and Cost Analysis Specialists (**674XX**, formerly **691X0**). The OSRs were developed from the Job Inventory, Training Emphasis, and Task Difficulty surveys taken last spring throughout most of the Comptroller community. Copies of the OSRs have been provided to each command AC. Training Development Plans **(TDPs)** for each Comptroller AFSC are being finalized for command and Air Staff review in anticipation of Training Planning Team **(TPT)** approval in August 1987.



Comptroller Civilian Career Management Program

Autovon 487-6450

by Ms Dixie Sloan

Penalty/Restriction Policy

Most of us at one time or another in our careers have encountered restrictions as a consequence of normal personnel actions. Most of the time we accept them as a reasonable and fair price to pay for a chance for promotion or reassignment. But sometimes, due to our particular circumstances, we feel they are not only unreasonable and unfair, but are arbitrary and another bureaucratic obstacle in our career paths. While Air Force career programs operate independently, most have identified some penalties and restrictions as a management tool. Let's review the CCCMP penalty/restriction policy to better comprehend under what circumstances, and when, they affect you, the registrant. There are three types of restrictions that apply to all CCCMP covered positions:

(1) **PCS Restrictions.** HQ USAF/DPC has published a restriction of one permanent change of station **(PCS)** move per year for all Air Force employees. The only exception to this policy is a waiver granted by the CCCMP Policy Council Chairman, applied on a case-by-case.

(2) **Referral Restrictions.** If you are selected and accept a competitive promotion to a CCCMP covered position, you will not be referred for a reassignment or change-to-lower-grade for a period of 1 year after the effective date of that promotion. However, if you are selected for *reassignment* to a CCCMP covered position, you will continue to be referred on *promotion* certificates, subject to the PCS restrictions. If a PCS move was involved in the reassignment, you will continue to be referred on promotion certificates in your local commuting area. In other words, a reassignment or change-to-lower grade does not affect your opportunity for promotion except for the PCS restriction. If you are *temporarily promoted* you will be referred on *permanent* promotion certificates but will not be referred on *reassignment* certificates.

(3) **Declination Penalty.** The CCCMP Policy Council has directed a penalty on employees who decline selection for a CCCMP position after confirming interest in that position. Specifically, you will be restricted from *all* CCCMP referrals for 1 year if you are selected for a position and decline. A waiver may be granted if the Total Person Score **(TPS)** Oversight Committee is convinced extenuating circumstances have precluded your acceptance of the position. You currently have the opportunity to withdraw *without penalty* from consideration at any time prior to actual selection.

So why must we have these restrictions? The PCS and referral restrictions are to give some assurance to both management and employees that they will receive the full benefit of the appointment and that management can reasonably expect a commitment from that employee for at least 1 year. The penalty imposed on those employees who decline a position after selection is to fill positions as quickly as possible and minimize the administrative burden. The penalty is also applied to encourage CCCMP registrants to make realistic and serious decisions about their geographic availability. Remember—if you are placed on a certificate for a position in which you are not really interested, you will be excluding another candidate who may be genuinely seeking that particular job or geographic location. We realize the current system only allows you to indicate your geographic preference and does not give you the option of specifying the particular positions you are interested in. Efforts are underway to correct that deficiency in the system and we hope to offer you that option in the future. In the meantime, it is important you keep your **AF Form 2675** current. **NOTE:** The registration system is not automatically updated to reflect any promotions you receive. You will continue to be referred to geographic locations and grade levels where you have previously indicated interest.

Penalties and restrictions are not arbitrary punishments; they are methods used to facilitate the management actions necessary to ensure a reasonably stable work force, and at the same time, to provide maximum opportunities for career progression. The emphasis is on balancing the needs of both management and the registrants.

No one argues that these restrictions can sometimes be an inconvenience to your career goals and plans. However, the impact can be minimized if you follow these two rules:

1. Keep your **AF Form 2675** current! Be realistic and honest about the geographic locations you're willing to accept.
2. Maintain an awareness of the CCCMP policies regarding changes of assignment.

The CCCMP penalty and restriction policy will be published in the upcoming revision to **AF 40-110, Vol VI**. Currently it is communicated by way of an *Employee Quick Reference* information letter on Air Force Career programs that has been provided to all major commands and Central Civilian Personnel Offices. In addition, CCCMP registrants are notified of these policies in their notification letters when they are being referred on a certificate for CCCMP positions.

EDITOR'S NOTE See reprint of Mr J H. Stolarow's article entitled *AFAA Civilian Staff Mobility* printed on page 15 of this edition



NOTES FROM THE:

Chief for Enlisted Matters

by CMSgt Ruall L. Sewell **Autovon 224-5437**

1986 Enlisted Comptroller Conference

This year's conference was held the same week that the Air Force Association was in town, so our attendees could participate in both programs. (The aerospace development briefings and displays are a must if your travels bring you to D.C. during September.) The Enlisted Comptroller Conference was held at the Pentagon and we were fortunate to have each Air Staff Director give us an update on comptroller programs. Lt General Spangrud and Mr Popple met separately with us to discuss outyear environment and the financial aspects of the Air Force. One thing is for sure—today's comptroller programs are a dynamic process—they change all the time.

Key Issues

Enlisted Grade Allocation: I gave the group a brief overview on the air staff role in this process. All support areas have projected reductions during FY 87-89; the question is: How many and where? Our interaction with the Personnel community is to develop a computer model which will be distributed to the MAJCOMs. Manpower at the MAJCOMs determined the "fair share" allocation process for the support career fields. The bottom line is, the comptroller fields will suffer a 2% reduction in authorizations through 1989 and possibly some grade roll-backs.

Training: Initial Skills and Supplemental Training have been on the front-burner for the past 18 months. Basically, the threat was to make comptroller skills a "Category B" career field—which means that only 50% of the new accessions would attend technical training and the rest would be directed duty assignments. Just imagine what your OJT burden would have been! Hopefully, recent communications between the Comptroller of the Air Force and the Director of Personnel have resolved this issue and we can look for other methods to save training bucks.

Outyear Enlisted Force: The Comptroller community is years ahead in the outyear planning process. I have a chance to interact with both the Master Planning Board and the Training and Educational Panel of which our future career paths are developed. Several of you got very excited when we published the *Long Range Strategies and Objectives Plan* and I put forth a schedule for a totally merged comptroller enlisted force sometime during the *nineties*. The schedule not only got the attention of the folks at the MAJCOMs, it was passed down to the base level for all to enjoy. Needless to say, I have received numerous obscene phone calls and plenty of "hate" mail. For the record, we will probably have more enlisted reductions, more automation and hopefully a better way of performing financial management in the outyears. For you folks that still have heartburn over the 81 merger which was to resolve an assignment issue, this program is entirely different. New automation initiatives have to be operational, comptroller processes need to be changed (to stay abreast with technology) and we need to determine what the qualifications and training requirements are to perform financial management in the future. Stay tuned!

Comptroller Training and Cross-Utilization Program (AFR 170-26 and AFP 170-31)

The standardized OJT program has been implemented worldwide and is progressing well. Air Force-wide, as of 30 September 1986, 83 percent of our **672XX** airmen (E1 thru E4) who applied for a **CJR** more than 6 months prior to that date had been permanently assigned to more than one A&F SMA or Budget. Also, 65 percent of our **672XX** staff sergeants with more than 3 years time-in-grade had been permanently assigned to a functional area in their "off" AFSC (**67251** to **67252** area, or vice versa). All comptroller personnel are urged to help maintain the currency of the training guides **(AFP 170-31, Vols I-IX)** by reporting discrepancies to the OPR for each volume.



Conference attendees are shown from left to right: ***Seated:*** *CMS Gaskill, ATC; CMS Thompson, AFAFC; CMS Sewell; CMS Smith, MAC; CMS Seavey, PACAF.* ***Standing:*** *SMS Kanter, USAFA; CMS Murphy, Schoolhouse; CMS Anderson, ESC; MSG Sadler, AU; CMS Gassett, AFCC; CMS Scott, AFLC; CMS Magnotta, TAC; SMS Gardner, AFSPACECOM; CMS Baldwin, USAFE; CMS Clark, SAC; CMS Wood, AAC.* ***Other Attendees:*** *CMS Smith, AFSC; CMS Flowers, AFMPC; CMS D'ercole, Air Staff; CMS Martin, Air Staff.*



NOTES FROM:

The Colonels' Group

by Maj William E. Parsons—Deputy Chief, Management Division **Autovon 487-6951**

The following is provided to help you keep track of which colonels we moved into comptroller positions last year. In 1986, we moved these 33 colonels into **67XX**, **69XX** and **0056** positions.

Name	Duty Title	Location	Date at Station
	Headquarters, United States Air Force		
Col Craig D. Elliot	Chief, Plans Group	Pentagon	19 Jul 86
Col Robert Dombrowski	Assistant for Congressional Matters	Pentagon	8 Jul 86
Col John C. Graser	Chief, Programs Office	Pentagon	29 Jan 86
	Air Force Accounting & Finance Center		
Col (S) Samuel Porterfield	Comptroller	Lowry AFB CO	5 Oct 86
Col Ronald A. Swenka	Director, Military Pay Operations	Lowry AFB CO	23 Jul 86
Col Daniel A. Krausse	Director, Accounting Operations	Lowry AFB CO	25 Aug 86
Col Jerry L. Walker	Deputy Director, Plans and Systems	Lowry AFB CO	17 Jul 86
Col Alex L. Graham	Deputy Assistant Comptroller for Accounting & Finance	Pentagon	11 Jul 86
	Air Force Audit Agency		
Col Larry E. Faith	Air Training Command AFAA Representative	Randolph AFB TX	29 Jul 86
	Air Force Logistics Command		
Col (S) Thomas A. Fox, Jr	Comptroller	Hill AFB UT	31 Dec 86
Col Forrest N. Freeman	Comptroller	Tinker AFB OK	2 Jun 86
	Air Force Reserve		
Col James F. Dougherty	Deputy Chief of Staff, Comptroller	Robins AFB GA	19 Jul 86
	Air Force Space Command		
Col David J. Herrington	Deputy Chief of Staff, Comptroller	Colo Springs CO	15 Jul 86
	Air Force Systems Command		
Col John M. Nauseef	Director, Programs-Budget	Andrews AFB MD	20 Jul 86
Col William F. Moore	Director of Cost	Andrews AFB MD	22 Jun 86
Col Ralph O. McDonald	Director of Accounting and Finance	Andrews AFB MD	31 Aug 86
Col Richard P. Metzger	Deputy for Comptroller	Eglin AFB FL	31 Aug 86
Col (S) Joseph L. Rhodes, Jr	Director of Cost	Hanscom AFB MA	31 Oct 86
Col Paul J. Cunniff, Jr	Director of Cost	Los Angeles AFS CA	20 Feb 86
	Air Training Command		
Col Carroll H. Melby	Comptroller	Keesler AFB MS	19 Jul 86
Col Thomas E. Norris	Comptroller	Lackland AFB TX	27 Mar 86
Col Warren E. Cockerham	Comptroller	Sheppard AFB TX	9 Apr 86
	Air University		
Col Richard E. O'Neill	Commandant, Professional Military Comptroller School	Maxwell AFB AL	15 Jul 86
	Electronic Security Command		
Col Joseph A. Coleman	Deputy Chief of Staff, Comptroller	Kelly AFB TX	28 Jul 86
	Military Airlift Command		
Col James A. Wallace, Jr	Assistant Deputy Chief of Staff, Comptroller	Scott AFB IL	14 Jan 86
	Pacific Air Forces		
Col Charles J. Kaysing	Assistant Deputy Chief of Staff, Comptroller	Hickam AFB HI	30 Sep 86
Col Anthony N. Corea	Comptroller	Yokota AB JA	10 Nov 86
	Strategic Air Command		
Col Jack H. Mechanic	Assistant Deputy Chief of Staff, Comptroller	Offutt AFB NE	16 Jan 86
	Tactical Air Command		
Col Vincent J. Mikus	Director of Accounting and Finance	Langley AFB VA	30 Jul 86
Col Edward C. Neid	Comptroller	Nellis AFB NV	27 Jun 86
	United States Air Forces in Europe		
Col Arlie W. Neal	Director of Budget	Ramstein AB GE	28 Jun 86
Col William F. Mallet	Director of Accounting	Ramstein AB GE	23 Jul 86
	United States Readiness Command		
Col Walter E. Liss	Comptroller	MacDill AFB FL	31 Jul 86



NOTES FROM THE:

Comptroller Officer Assignments Section

by Capt Jeffrey T. Steiner **Autovon 487-5031**

A Newcomer's Observations on Assignments

With 6 months of comptroller assignments time "under my belt," I don't know if I still qualify as a newcomer. But I am the "new guy on the block" and I thought now would be a good time to share my impressions about assignments from this "side of the fence." A comptroller officer thrust into the personnel world deals with new acronyms, vocabulary, policies, and procedures. Couple this with the current changes in PCS policy, PCS funds reduction, officer end-strength reductions, the DOD reorganization, and then you can imagine the dynamics we face in the assignments arena. It's been an eye opener!

Questions such as *I'll have 3 years on station in March of 1988, what will be available?* or *I'm due to rotate next winter, where am I going?* are fielded daily by the Comptroller Assignments Team. People that ask these questions are sometimes frustrated when we respond in a noncommittal manner. Our primary responsibility is to satisfy Air Force requirements. We draw upon our comptroller experience to match the right person with the right assignment, considering career development and trying to integrate the officer's desires. Requirements are basically driven by overseas rotations, separations and retirements. While we try to identify requirements 12 months out, an 8- to 10-month lead time is more realistic. The following factors list some of the reasons why it is difficult to work requirements more than 10 months out:

★ Overseas officers may submit tour extensions after they enter the available cycle. Conversely, an officer may return early because of humanitarian reasons.
★ CONUS officers may be selected to fill short-notice overseas or higher priority CONUS requirements, creating unexpected CONUS vacancies.
★ Board results for promotions, service school attendance, AFIT, etc., often create vacancies or, in some cases, may result in a position not becoming available.
★ Unexpected retirements, separations, position deletions or conversions, or involuntary release can create vacancies, usually on short notice.
★ Tour extensions, educational or humanitarian deferments, CHAP assignments, or organizational reclamma of assignment actions reduce the numher of officers available for assignment.
★ Many key, critical jobs require an evaluation of individual performance. An OER can quickly change an officer's availability for certain positions.
★ Requests for join spouse assignments.
★ Air Force requirements for recruiting, OTS and ROTC instructors can create vacancies.

I have learned that the personnel assignment process is dynamic, interdependent and often filled with uncertainty. We sincerely strive to provide you with the best possible service. Here are some suggestions on how you can help us serve you:

★ Seek your supervisor's/senior comptroller officer's advice on career development. Their experience is valuable—tap it!
★ Ensure that you have a current AF Form 90. Before you volunteer for overseas or a specific duty, be sure you want it.
★ Use the Officer Authorization Listing at your CBPO to determine where positions are authorized.
★ Recognize, when considering a future assignment, the probability of going to Base A with 3 67XX positions is considerably less than Base B with 25 67XX positions.
★ Consider an overseas tour as an opportunity to meet career objectives. Remember, a CONUS move requires 3 years time-on-station while an overseas move requires only 2 years.
★ When we call you to discuss an opportunity for a "tough job"—Air Staff, joint duty, or career broadening—consider it carefully in terms of long-term career development.
★ Do not become over-anxious when being considered for an assignment. It is to your advantage to make sure job opportunities are discussed before we finalize an assignment.

It is important for you to know the factors that affect your assignment. We cannot control them all. Given the constraints of each situation, we work hard to get you the job you desire considering the need for career development and satisfying Air Force requirements. Without a doubt it's a dynamic business and I'm excited to be a part of it, and look forward to working with you.

Personnel Policy Update

Last issue we discussed some policy changes affecting PCS rules. Since then, an additional change has occurred.

Career Bachelor Program. Effective 1 October 1986, career bachelors, defined as officers with 4 or more years of total active federal military service who are single or divorced and have no dependents or no legal dependents residing in household, assigned or reassigned to overseas locations where prescribed tour lengths are 36 months accompanied and 24 months unaccompanied are required to serve a 36-month tour (48 months for extended tour volunteers). Tour length served will be determined based upon whether or not member meets the career bachelor definition on date departed CONUS (Date arrive station if officer is serving a consecutive overseas tour). Career bachelors serving on a 24-month tour in a 36 24-month area who have a DEROS of 1 January 1987 or later will have their DEROS extended to equal the 36-month tour length.

This change along with others will challenge all of us as we work officer assignment strategies. We will keep you updated as changes occur.



NOTES FROM:

The Auditor General

by J.H. Stolarow

Autovon 876-4071

Consultants and Auditing

The Air Force Audit Agency recently entered uncharted territory when it hired a consultant to assist the audit team in a follow-up of quality assurance programs at Air Force hospitals. This was the first time an outside consultant visited each audit site with a mobile audit team and performed key audit tasks. The use of a consultant turned out to be very beneficial for the audit and, hopefully, will encourage greater use of technical expertise on audits.

First, a little background on why we decided to use a consultant for this hospital quality assurance follow-up effort. The need for a hospital quality assurance program is based on the recognition that problems can and do occur in the delivery of health care services. In our initial report, we were critical of the procedures to identify and evaluate unusual and serious medical events. Generally, we found a large number of potentially significant adverse medical events were going undetected.

To reach this conclusion, five auditors spent literally hundreds of hours reviewing and analyzing over 2,000 patient case files to identify key words, statements, or other indications of potential quality of care problems. It was a challenge for auditors to review patient case files—and an even greater challenge to discuss the results of their review with hospital physicians. Even so, auditors found 378 cases with potential problems that were previously unknown to hospital management.

For the follow-up audit, we decided not to use our resources on this time-consuming and tedious process. Instead, we hired a medical records specialist from a nationally recognized quality assurance firm. We felt the use of an expert consultant would better ensure consistent interpretation of new Air Force criteria developed to identify unusual medical events.

Tailoring the contract paperwork to our specific needs was difficult, especially since the audit team had no prior experience in writing contracts. Fortunately, the Washington Area Contracting Center did an excellent job of assisting us in this unknown territory.

After the contract was awarded, the medical records specialist met the team at each hospital and spent 1 week completing her portion of the audit. Generally, this involved:

★ Reviewing 100 patient files at each hospital and identifying potential quality of care problems using Air Force criteria.

★ Meeting with senior physicians and other hospital management to validate her results.

Although the process of hiring a consultant for this particular audit was new, our use of the consultant was extremely beneficial. Instead of the adversarial role often experienced between auditors and clients, the consultant quickly established a strong rapport with hospital management. The trust level built between our consultant and the physicians was truly unique.

The bottom line is that it was a timesaving and worthwhile endeavor. As a result of our consultant's work, we can *confidently* say that improvements have occurred in the Air Force medical service quality assurance program, and more improvements are possible.



NOTES FROM:

Comptroller Systems

by Col Sam Piccolo

Autovon 446-4181

Editor's Note: Due to a reorganization in November 1986, the Data Systems Design Center ***(DSDC)*** *was renamed the Standard Systems Center* ***(SSC)*** *and the Data Systems Design Office* ***(DSDO)*** *became the Comptroller Systems Division.*

Command Budget System Nears Completion

The stone age for major command budget offices is over! A standard online interactive command budget system is on the horizon which will bring them into the 21st century. Waiting overnight for retrieval results, dealing with thousands of punch cards, and performing intensive manual operations will be annoyances of the past.

The total Command Budget Automated System **(CBAS)** project is a complex and extensive $28 million data automation effort currently under development at the Standard Systems Center **(SSC)**. It is designed to streamline the budget process at command level and eventually evolve into a complete budget network which will allow communications with base and air staff budget systems. The total CBAS system will provide online access to financial data with user-friendly retrieval capability and automate the entire budget process from formulation through execution.

The first major segment of the project developed by SSC was CBAS *Increment I*. It is currently being implemented on the **Sperry 1100-60** mainframe at 35 Major Commands **(MAJCOMs)** and Separate Operating Agencies **(SOAs)** and provides funds control and accounting history data retrieval capabilities.

The second major segment of the CBAS *Increment II* will soon be implemented at 15 MAJCOMs and one SOA. It is being developed for implementation on a **Sperry System 11** minicomputer. Execution reporting, obligation/outlay planning and tracking, formulation, flying hour cost analysis, and civilian pay cost analysis will be automated for the budget analysts. This increment is an innovative and unique undertaking. Field testing of the system proceeded at HQ MAC, HQ AFLC, HQ SAC, and HQ AFRES in the fall of 1986. Implementation is scheduled to begin in early 1987.

CBAS II is breaking new ground in the development of standard Air Force information systems. This initiative will be the first Air Force standard information system developed by SSC using the powerful Maintaining, Preparing, and Processing Executive Reports **(MAPPER)** system as the primary development tool. MAPPER is a fourth-generation system which combines word processing, business graphics, and interactive data manipulation capabilities. It stores data in its own relational database and has its own programming/retrieval language.

All aspects of the CBAS II system are controlled from MAPPER including Common Business Oriented Language **(COBOL)** programs. Combining COBOL with MAPPER enhances the operational flow of data through the system. CBAS II will have approximately 325 programs totaling 30,000 lines of MAPPER code and 30,000 lines of COBOL code. If the system had to be developed entirely with a third-generation language such as COBOL, it would take over 250,000 lines of code.

Another "first concept" for the CBAS II system is that the **Sperry System 11** minicomputers will be primarily located in budget offices and will be operated by budget analysts. This will allow them to control their own destinies as far as automation support is concerned. MAJCOM budget offices have long sought a standard online interactive information system that is flexible, user-friendly, and responsive to all levels of management. With the implementation of the CBAS II system, the major command budget analysts will at last have a sophisticated data automation instrument to effectively plan, program, and control over $100 billion annually.



NOTES FROM THE:

Comptroller Training Division

SHEPPARD TECHNICAL TRAINING CENTER

by Major (S) Thomas W. Koch

Autovon 736-2098

Walking the Fine Line

by Captain Jackie Miller

You may think this is a strong title for a magazine article, but from an instructor's perspective it is very appropriate. You see, in our "Schoolhouse" environment a new officer instructor (especially a course supervisor) quickly realizes dancing to multiple drummers is a way of life. One drummer is our Comptroller career field and all the new dynamics unfolding daily. The Comptroller career field is probably one of the fastest changing fields in the Air Force today, and keeping up with current technology is a real trick.

After talking to many MAJCOM Directors of Accounting and Finance, and as an Accounting and Finance Officer **(AFO)** with almost 20 years experience, I can relate to the kinds of skills required of a new Accounting and Finance Officer to be successful in our dynamic business. These skills are oriented toward management/leadership science as well as multiple, complex, functional tasks.

An effective AFO certainly needs a great deal of technical knowledge about each Subject Matter Area **(SMA)** and how it relates to mission accomplishment, but for the most part the AFO is spending the majority of each workday dealing with personnel issues both inside and outside the organization. These issues come in all sizes and flavors. Humorous but true. We tell our new young AFO and Comptroller Staff Officer Course students that 90 percent of an AFO's time is spent dealing with 10 percent of the people. Trying to get good people promoted and get rid of the not-so-good ones and assisting the hard-working people on base with their problems, thereby assures the most effective and efficient support of the Commander.

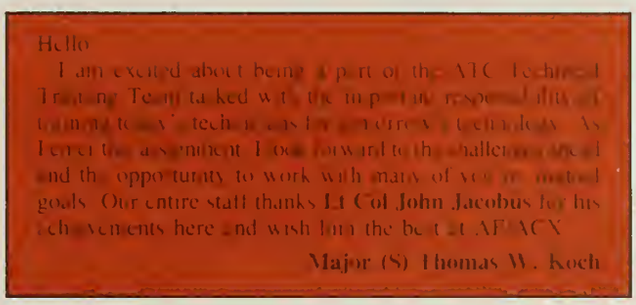
You know, after this allocation of time each day it doesn't give an AFO much of an opportunity to compute a travel voucher, or run up to the Military Pay counter and fill out an allotment for a customer. It's difficult to quantify a manager's daily responsibilities, but it is possible to teach general management skills, mixed with some strong examples from experience.

The other drummer is Technical Training. Our technical training schools, in my opinion, are the best in the free world. However, some skills are not technical in nature and can't be taught as such. The Accounting and Finance Officer is deeply involved in personnel management while simultaneously required to profess a thorough knowledge of complex accounting systems, entitlements and fiscal law. Our charter (in ATC) is to teach a technical skill, and we accomplish this with utmost vigor.

We have an intensive *Management Block* (90 hours) during the AFO Course, but have also managed to integrate management theory and application throughout the entire course. In this way we are able to teach students the basic technical skills needed to build expertise in the future while coupling that knowledge with the management techniques proven successful in developing successful leadership traits. In addition, we have a *Current Initiatives* and *Trends* portion that introduces the students to current programs being tested and what's on the drawing board for the future.

Achieving the proper training mix in the AFO Course, to ensure students get the technical as well as the managerial skills necessary to be an effective AFO, is a continuing challenge. We will continue to face that challenge as we balance Comptroller community needs with Technical Training requirements. Our goal is not only to give the Air Force a better technician but a better officer/manager and leader as well.

The three instructors in this course **(Mr George Miller, Mr Jim Mizell,** and **myself)** are all Master Instructors with over 50 years of combined base level experience. Our students are not only taught how to do, but why and when they should do it. We are proud that our graduating students are better equipped to handle the technical/managerial situations then ever before.





NOTES FROM THE:

Professional Military Comptroller School

by Lt Col Charles E. Daugherty **Auotovon 875-6656**

Basic Facts for Potential Students

Earning college and graduate school credit while attending PMCS has been an added bonus for many PMCS students during the past 14 years. Since September 1972, PMCS has carried a 19 semester hour upper division baccalaureate credit [recommendation] in Business Administration, 3 graduate semester hours in Organizational Management and 3 graduate semester hours in Financial Economic Analysis. This means that the office of Educational Credit of the American Council on Education has evaluated PMCS and has recommended to college officials that students completing PMCS be credited with up to 19 undergraduate hours (junior/senior level) and 6 graduate hours. However, the final decision on how many hours may be granted to a student rests entirely with the institution to which the student applies for credit.

Continuing professional education **(CPE)** credit for Certified Internal Auditors **(CIAs)** and Certified Public Accountants **(CPAs)** is another benefit of PMCS attendance. The Institute of Internal Auditors accepts PMCS class attendance for continuing professional education credit for CIAs. Also, many of the state boards of accounting accept PMCS class attendance for CPE credit for CPAs.

College and continuing education at PMCS does have a price tag attached in terms of hours spent in the classroom. Students normally spend about 250 hours in a formal class environment and many additional hours on assignments outside of class. However, it is a bargain because neither tuition nor fees are charged at PMCS. In addition, the increase in knowledge and the professional relationships established make PMCS one of the most valuable experiences in comptroller professional careers.

Attendance at PMCS is very competitive with only about 50 percent of the applicants being selected. The PMCS selection process is designed to choose the best available comptroller personnel in a fair and impartial manner. Requests for nominations are sent to each major command, separate operating agency and direct reporting unit about 4 months before the class start date. Approximately 8 weeks before the class begins, a selection board convenes to consider the nominations and select those who will attend.

The selection board consists of six members. The members are: the Deputy Comptroller of the Air Force, a major command comptroller, the PMCS Commandant, a Military Personnel Center representative, a Civilian Personnel Management Center representative and a PMCS faculty member.

The selection board reviews each individual's application and also reviews the military career brief, the CCCMP total person score and the civilian geographic availability statement. Eight criteria are considered in the selection process with each being assigned a factor from **0** to **9** (9 being the highest). The eight criteria considered are as follows: mobility, continuing professional education courses, college and graduate school, retainability, awards and decorations, professional organization membership, supervisor rating and board members' subjective overall evaluation. Each factor is then weighted to reflect its relative importance in the overall consideration. For example, education is given the weight of **3** and awards a weight of **1**. The weighted products are totaled and the points accumulated by each nominee determine who is selected.

General criteria for nomination include a baccalaureate degree and a military rank of 0-4 to 0-6 or a civilian grade of GS-12 to GM-15. Waivers to the grade and degree requirements are considered on an individual basis if requested by the nominating organization.

Only half of the students in a PMCS class are Air Force personnel. The rest of the students come from the Army, Navy, Marine Corps and Department of Defense agencies. Army students are nominated by their major commands and selection is made by the PMCS Army Associate Director in conjunction with the Comptroller of the Army. Navy and Marine students are centrally selected in the Comptroller of the Navy's office. Department of Defense agency students are selected by their respective agency comptrollers.

During the past year, students have been sent to PMCS from the uniformed services and the following agencies: Defense Logistics Agency, National Security Agency, and the DOD School System. The wide variety of students, which are carefully selected by their service or agency, greatly adds to the PMCS experience.

Graduates of PMCS take many things home with them when they leave the school. All of them leave with new knowledge, new friends and new skills. In addition, many of the students also receive college and PCE credit which saves them money and time. The bottom line is that PMCS is one of the best opportunities available for comptroller professionals. If you don't believe it, ask a PMCS graduate.

PMCS Graduates: Class 86-D Graduated 12 Sep 1986

Their names, ranks and "Idea" papers are listed below.

U.S. Air Force *(37)*

Allen, Bobby L., GM-13—LD68001A—*Systems Analysis vs Economic Analysis in USAF Computer Systems Acquisition*
Babin, Leroy G., GS-12—LD68002A—*Forward to the Comptroller of the Future*
Bauman, Robert H., Maj—LD68003A—*Goodbye CMS Hello DBMS*
Billman, Reed W., GS-12—LD68004A—*A "How to" Booklet for the A&F Quality Assurance Program*
Brown, Frigga S., GS-12—LD68006A—*Surviving with Less Is CMCS the Answer?*
Chambers, Thomas W., Maj—LD68008A—*A Report Card on Audit—Client Relationships*
Clifford, George B., LTC—LD68009A—*Military Pay Mobilization Proposals*
Collier, Lawrence A., GM-13—LD68010A—*AF Accounting and Finance Functions are Now Suitable for Regional Centralization*
Danielsen, Michael, GS-12—LD68011A—*Using Matrix Management to Increase Efficiency and Effectiveness of the ICA PGM*
Didonato, Phillip D., GS-13—LD68013A—*What the Program Manager Should Know about Cost/Schedule Performance Measurement*
Dubeau, Michael E., Maj—LD68015A—*Wing Level Comptroller Leadership—My Perspective*
Eickhoff, Judith A., GS-12—LD68016A—*A Multi-Disciplined Careerist*
Freeman, Billy J., GS-11—LD68018A—*Internal Controls Review in the AF Commissary Service—Other Possibilities*
Friesz, G.D., GM-13—LD68019A—*For-Others and By-Others Expenditure Processing*
Gardner, Thomas E., Capt—LD68020A—*The Effects of Cross-Utilization on the Base Budget Office—My Perspective*
Goble, Mark O., Maj—LD68022A—*Comptroller Officer Technical Training Through Computer-Aided Instruction*
Goodroe, W. Roy, GS-12—LD68023A—*The Comptroller—Changing to Meet the Future Mission with Integrity*
Howard, Tommye Jean, GS-12—LD68024A—*Maximize the Use of the PC*
Hughes, Patsy A., Maj—LD68025A—*Data Automation Training for Comptroller Personnel*
McArthur, Robert D., GM-14—LD68031A—*Using an Information Center for Financial Management*
Miller, Richard J., GS-11—LD68035A—*Accounting & Finance Activities at MAJCOMS—Are They Necessary?*
Miller, Steven M., GM-13—LD68036A—*Needing Better Trained Field Auditors in ADP—The Challenge Is Now*
Moll, J. Roberto, GM-14—LD68037A—*Bankruptcy: The Need for New Procedural Guidelines*
Moss, Hubert L. Jr, Capt—LD68038A—*AF Comptroller Wartime Planning—Have We Met the Challenge?*
Reynolds, Mort E., GS-12—LD68047A—*ICR: Can They Be Effectively Combined with Self-Inspections in A&F Offices*
Rodriguez, Angel M., Capt—LD68050A—*Software Estimating: A Guideline for Selecting the Proper Method*
Sauner, Garry G., Capt—LD68051A—*Comptroller Know Your Operational Mission and Weapon Systems*
Schlegel, Frank P., GM-13—LD68052A—*Managing the Resources and Requirements of the CMCS*
Sistrunk, Betty L., GS-12—LD68055A—*Streamlining Budget Policy Guidance: A New Approach*

To obtain microfiche copies of Idea Papers write to:

Defense Logistics Studies Information Exchange
ATTN: DRXMC-D
U.S. Army Logistics Management Center
Fort Lee, VA 23801-6043

AUTOVON 687-4526 or 687-4570

Include the Logistics Document Number (LD) in your request

Smith, Jack C., GS-12—LD68056A—*Government Procurement, Is Competition the Only Way?*
Summerford, Susan S., GS-12—LD68057A—*Training within the Budget Office*
Tawse, Alan R. Jr, Maj—LD68059A—*Adding Structure to Training for Auditors*
Tipton, Joan G., GS-12—LD68060A—*Credibility and How to Maintain It in the Base Level Budget Office*
Waddoups, Reo T., GS-12—LD68062A—*Comptroller Civilian Career Management Program (CCCMP), Another Perspective*
West, Robert T., Capt—LD68063A—*Improving Expenditure Rates at a Joint Program Office*
Winczner, Frank A., Maj—LD68064A—*ADV and Pitfalls to Contracting-Out the Personal Financial Management Program*
Zook, Maragaret A., GM-14—LD68065A—*AFLC R&D Funding Issues*

U.S. Army *(16)*

Burke, Gordon J. Jr, Maj—LD68007A—*Overhauling the Army's TRADOC Budget Process: Three Orientations*
DeLoach, Truman C., GS-12—LD68012A—*Systems*
Dragoo, John S., GS-13—LD68014A—*A No-Fault Approach to Management Improvements*
Johnson, Celia S., GS-12—LD68026A—*Attaining a 20% Productivity Increase in the Army by 1992*
Johnson, Kenneth F., Maj—LD68027A—*We Need to Improve Dishonored Check Procedures*
Johnston, Frances E., GM-13—LD68028A—*Manpower-Doing the Same or More with Less*
Jones, J.P., Maj—LD68029A—*Excellence in Stewardship*
McCarty, Niles L., GM-13—LD68033A—*Linking Efficiency Reviews and Staffing Standards—Avoid the Overlap*
Merritt, Gwendolyn H., GS-12—LD68034A—*Investigation of Erroneous Overpayment to Civilian Employees under AR 37-10*
Nell, Sharon A., GS-12—LD68040A—*Role of the CINCS in PPBS*
Perkins, Coella M., GS-12—LD68043A—*Contract Surveillance—Are We Fooling Ourselves?*
Plummer, Modell, GM-13—LD68044A—*Providing Flexibility in Management of Civilian Manpower*
Ramey, Frank L. Jr, Maj—LD68045A—*Private Organizations—Who's Minding the Store?*
Roby-Lavery, Anita L., GS-12—LD68049A—*From Viable to Starnet: Budgeting for the Extended Network*
Tadlock, Frank H., GS-13—LD68058A—*Only a Matter of Time—A Resource Management Perspective*
Trotter, Jong S., GS-12—LD68061A—*Productivity Improvement in the Army—Are We Measuring the Right Things?*

U.S. Navy/Marine Corps *(10)*

Bixler, Glenn C., Capt—LD68005A—*Use of Assessment Center Techniques as an IC during Selection of GS Management Personnel*
Ewert, Robert W., GS-12—LD68017A—*Effective Implementation of Personal Computers*
Giorlando, Charles, GS-11—LD68021A—*Do We Really Need Internal Control Reviews?*
Linn, Larry D., Lt—LD68030A—*Improving the Internal Control Program*
McCallister, Lorraine K., GS-12—LD68032A—*PCS—A Look at the CIVPERS Move*
Munday, Shirley, GS-11—LD68039A—*Resource Management at a Small Activity*
Padgett, Gary R., GM-13—LD68041A—*Improving the Reporting Accuracy of Months of Flying Accrued by Naval Aviators*
Paluck, Robert M., GS-12—LD68042A—*The Naval Audit Service Needs to Become More Specialized*
Silva, Glenda S., GS-11—LD68053A—*A User's Guide and Index for Order-Issuing Author on Military/Civilian TAD and CIV PCS*
Reedy, Vivian E., GS-11—SP 110A—*Mechanization of Memo Records and OPTAR Log*

Others *(2)*

Richardson, Eugene S., GS-12—LD68048A—*The Comprehensive Procedures to Validate Savings within DLA PIP*—**(DLA)**
Simon, John A., GS-13—LD68054A—*Internal Review of the Army*—**(NSA)**

PROMOTIONS


Col (S) Andre


Col (S) Boney


Col (S) Buxton


Col (S) Campione


Col (S) Chittick


Col (S) Daigler


Mr Erwin


Col (S) Farmer


Col (S) Fowler


Col (S) Franco


Col (S) Frost


Mr Guajardo


Col (S) McElroy


Col (S) McGurk


Col (S) Porterfield


Col (S) Skees


Col (S) Stubblebine


Col (S) Tattini

Col (S) Jerome P. Andre is Chief, Operating Appropriations Div, Directorate of Budget, Deputy for Comptroller, Headquarters Air Force Systems Command, Andrews AFB MD.

Col (S) James S. Boney is Deputy Chief, Programs Office, Directorate of Budget, Headquarters U.S. Air Force (Pentagon), Washington DC.

Col (S) Clayton G. Bridges is Chief, Investment Funds Division, Directorate of Budget, Headquarters Air Force Logistics Command, Wright-Patterson AFB OH. ***(No photo available.)***

Col (S) Leroy W. Buxton is Director of Accounting and Finance, DCS/Comptroller, Headquarters Pacific Air Forces, Hickam AFB HI.

Col (S) Joseph A. Campione is Chief, Operations Div, Directorate of Budget, Headquarters Tactical Air Command, Langley AFB VA.

Col (S) James E. Chittick is Director of Network Operations, Air Force Accounting and Finance Center, Denver CO.

Col (S) Ronald P. Daigler is Chief, Operations and Support Division, Air Force Cost Center, Washington DC.

Col (S) Frank M. Eppler is Deputy Director of Program Control, Headquarters Aeronautical Systems Division (AFSC), Wright-Patterson AFB OH. ***(No photo available.)***

Mr Thomas A. Erwin (GM-15) is Deputy Comptroller, Ogden Air Logistics Center (AFLC), Hill AFB UT.

Col (S) Charles T. Farmer is Director of Cost, Headquarters Air Force Logistics Command, Wright-Patterson AFB OH.

Col (S) William H. Fowler is Chief, Operations Division, Operations Directorate, Headquarters Air Force Audit Agency, Norton AFB CA.

Col (S) Thomas A. Fox, Jr is Comptroller, Ogden Air Logistics Center (AFLC), Hill AFB UT. ***(No photo available.)***

Col (S) John M. Franco is Director of Cost, DCS/Comptroller, Headquarters Military Airlift Command, Scott AFB IL.

Col (S) Frederic H. Frost, III is Division Chief, Retired Pay Entitlement Division, Directorate of Retired Pay Operations, Air Force Accounting and Finance Center, Denver CO.

Mr Raul Guajardo (GM-15) is Associate Director, Maintenance Division, Directorate of Acquisition Logistics Systems, Air Force Audit Agency, Wright-Patterson AFB OH.

Col (S) Gerald P. McElroy is Chief, Management Division, Directorate of Budget, DCS/Comptroller, Headquarters Pacific Air Forces, Hickam AFB HI.

Col (S) Thomas D. McGurk is Chief, Weapon Systems Branch, Air Force Cost Center, Washington DC.

Col (S) Samuel D. Porterfield is Director of Comptroller Support, Air Force Accounting and Finance Center, Denver CO.

Col (S) Joseph L. Rhodes, Jr is Director of Cost, Electronic Systems Division (AFSC), Hanscom AFB MA. ***(No photo available.)***

Col (S) William J. Ruddell is Comptroller, Detachment 6 (AFLC), Norton AFB CA. ***(No photo available.)***

Col (S) Robert D. Skees is Director of Cost, Headquarters Alaskan Air Command, Elmendorf AFB AK.

Col (S) Thomas J. Stubblebine is Representative to Headquarters Tactical Air Command, Air Force Audit Agency, Langley AFB VA.

Col (S) James G. Tattini is Chief, Management Division, Directorate of Budget, Headquarters Air Training Command, Randolph AFB TX.

PROMOTIONS . . . (Continued)

Air Force Audit Agency

Anelli, Loretta, to GS-12; Norton AFB/SI
Boyan, Timothy J., to GM-13; AGS/WPAFB
Burks, Robert F., to GS-12; Sheppard AFB
Delorey, Roger W., to GS-12; Scott AFB
Demmel, Sherri L., to GS-12; George AFB
Jastillana, Baltazar G., to GS-12; Andersen AFB
Lynch, Timothy J., to GM-13; AGL/Tinker AFB
Mata, Agustin, to GS-12; Holloman AFB
Page, Stephen D., to GS-12; Norton AFB/FDW
Tolle, Barry P., to GM-13; McClellan AFB
Weiler, Frank J., to GM-13; Norton AFB/FSP
Young-Carson, Maria, to GM-13; Norton AFB/FSC

AF Communications Command

Fannin, Ronald J., to SMSgt; HQ EISD

Air Force Systems Command

Brody, Richard S., to GM-13; ESD/PL
Clark, Thomas D., to GM-14; AFSTC/XNE
Compos, V. Diane, to GS-12; HQ AFSC/ACX
Cosier, James T., to E-8; SD/ACFPTC
Dubiak, Suzanne K., to GM-13; HQ AFSC/ACFM
Evans, Linda H., to GM-13; AD/ACP
Fatkin, John A., to GM-14; AD/ACP-YNG
Harden, Gerald K., to GS-12; SD/ACFCL
Hassen, Janet I., to GM-13; HQ AFSC/ACBM
Kelly, Wanda E., to GS-12; HQ AFSC/ACBM
Lint, Larry E., to GM-14; AMD/AC
Lukowski, M. Kathleen, to GS-12; HQ AFSC/ACFP
Nicholson, Pamela S., to GS-12; HQ AFSC/ACBI
Olson, Margaret M., to GS-12; AD/ACFM
Putnam, Ronald L., to GS-13; ESD/ACCE
Rodrigues, Roberto, to GM-13; HQ AFSC/ACBI
Sandberg, Cheryl A., to GM-13; HQ AFSC/ACJ
Sosa, Francisco J., to GS-12; AMD/ACC
Sylvain, Richard W., to GS-12; ESMC/ACFJ
Ward, Irene, to GS-12; AFWL/PRF
Weller, Roger M., to GM-14; ECAC/XM
Yoder, Kenneth L., to GM-14; HQ AFSC/ACCE

Tactical Air Command

Carrington, John M., to SMSgt; 832 AD/ACF
DiSpirito, James P., to CMSgt, HQ TAC/ACF
Main, Francis R., to GS-12; 56 TTW/ACF
Turner, James P. Jr, to CMSgt; HQ TAC/ACB
Young, Robert L., to CMSgt; 1 TFW/ACF

Air Training Command

Dionne, Henry, to GS-12; HQ ATC/ACFF
Koerner, William to CMSgt; HQ ATC/ACX
Martin, Kathryn D., to GS-12; HQ ATC/ACB
Venske, Richard D., to SMSgt; HQ ATC/ACEA

Air Force Reserve

Keller, Arthur B., to LTC; HQ AFRES/ACX

Pacific Air Forces

Jintikka, Mary J., to Maj; HQ PACAF/ACBOC
McDonald, Maurice D., to CMSgt; 3TFW/ACF

Strategic Air Command

Hatcher, Dorothy A., GS-12; HQ SAC/ACB

U.S. Air Forces in Europe

Howell, Robert T., to CMSgt; 7276 ABG/ACFD, Iraklion AS, GR
Powelson, Kenneth R., to CMSgt; 487 TMW/ACF, Comiso AS, IT
Peters, John E., to CMSgt; 401 CPTS/ACFQ, Torrejon AB, SP
Miller, Louis M., to SMSgt; 66 CPTS/ACFD, Sembach AB, GE

AF Accounting & Finance Center

Bender, Elaine, to GS-12; AFAFC/RP
Boffa, Billye R., to GS-12; AFAFC/MO
Campbell, Sandra E., to GS-12; AFAFC/XS
Cassaday, Sharon, to GS-12; AFAFC/RP
Ciano, Nathaniel, to GM-13; AFAFC/FS
Gamache, Sylvio J., to GM-13; AFAFC/XS
Glover, Linda, to GS-12; AFAFC/SI
Kohler, Fred D., to GS-12; AFAFC/AJ
Marrow, Roberta L., to GS-12; AFAFC/MP
Maxwell, Steven A., to GS-12; AFAFC/SI
McKinney, Valarie A., to GS-12; AFAFC/TC
Moreno, Florence, to GS-12; AFAFC/FS
Salas, Merlinda S., to GS-12; AFAFC/XS
Scharfenberg, James R., to GM-13; AFAFC/XS
Skeels, Mary, to GS-12; AFAFC/RP
Sosias, John H., to MSgt; AFAFC/DO
Tasker, Zelma, to GS-12; AFAFC/AJ
Wahl, Ana M., to GS-12; AFAFC/TC

Air Force Commissary Service

Ney, Thomas C., to GS-12; HQ AFCOMS/ACBM

Air Force Logistics Command

Chapman, Mary Ann, to GS-12; OO-ALC/ACC
Chappell, Robert O., to GS-12; OO-ALC/ACFQ
Collier, Harvey W. Jr, to GM-13; WR-ALC/ACCC
DeFebbo, Robert A., to GS-12; HQ AFLC/ACCIA
Ellis, Donald S., to Maj; WR-ALC/ACB
Estrada, Juan, to GS-11; SA-ALC/ACFCI
Griffis, E.J. Jr, to MSgt; WR-ALC/ACFTM
Hall, Cindy L., to GS-12; WR-ALC/ACFQ
Hernandez, Juan, to GS-12; SA-ALC/ACFMB
Jacobs, Michael J., to GM-13; HQ AFLC/ACBMD
Jones, James T., to GM-13; WR-ALC/ACBO
Koplin, Aleta A., to SMSgt; HQ-AFLC/ACFFP
Wilburn, Kathryn, to GM-14; OC-ALC/ACB

HQ USAF

Sams, Elmer H. Jr, to GS-14; AF/ACBIO
Schultz, Sara A., to GS-14; AF/ACBID
Wasley, Austin L., to GS-14; AF/ACBOJ
Wells, Ronald E., to GS-14; AF/ACBIO

RETIREMENTS



Mr Fast



Col Hostvedt



Col Musgjerd

Mr Wilber Fast (GM-12) was a Supervisory Systems Accountant for the Program Development Directorate, Air Force Accounting and Finance Center, Denver CO *(34 years of service).*

Col David H. Hostvedt was Comptroller, 1st Tactical Fighter Wing (TAC), Langley AFB VA *(30 years of service).*

Col William A. Musgjerd was Chief, Central Audit Region, Air Force Audit Agency, Offutt AFB NE *(over 30 years of service).* →

RETIREMENTS . . . (Continued)

AF Communications Command

Powell, Edwin, TSgt; HQ AFCC/AC

Air Force Systems Command

Buicko, Betty M., GS-5; RADC/ACF
Howell, Russell D., GS-12; SD/ACBO
Kilgore, Gary M., Maj; SD/ACF
Koster, Jeanne S., GS-6; AFCMD/ACFC
Runshaw, Jerry L., MSgt; SAMTO/RM
Thorn, Michael E., LTC; HQ AFSC/ACX

Air Training Command

Bowen, William, TSgt; Mather AFB/ACC
Grady, Audrey M., GS-11; Keesler AFB/ACB
Nelson, Ralph H., MSgt; Lackland AFB/ACC
Palya, Marianne, GS-7; Lowry AFB/ACFA
Page, Bobby G., LTC; HQ ATC/ACCQ

Military Air Command

Artiola, Gladys L., GS-12; 1776 ABW/ACB
Dock, Harold E., GS-11; 443 MAW/ACB
Fields, A.C., GS-6; Kirtland AFB/ACFM
Murray, Michael F., GS-11; 60 MAW/ACFA
Ruch, Wanda, GS-8; 1606 ABW/ACFPT
Sabaleski, Ella, GS-6; 375 AAW/ACF

Tactical Air Command

Benton, Eugene, GS-7; 354 TFW/ACFM
Blackstone, Claude A., MSgt; 363 TFW/ACFD
Frausto, Benjamin L., GS-7; 67 TRW/ACF
Linger, David W., MSgt; USAFADWC/ACFPT
Loper, Gregory D., MSgt; 366 TFW/ACF
Maddox, Robert G., GS-11; 23 TFW/ACFA
McDonald, Hazel H., GS-11; 347 TFW/ACB
Neal, Thomas R., SMSgt; 347 TFW/ACF
Parker, Mary B., GS-6; 347 TFW/ACB
Rice, Edna G., GS-5; 366 TFW/ACFD
Vines, Charles E., MSgt; HQ TAC/ACX
West, Michael M., MSgt; 1 TFW/ACC

Strategic Air Command

Benack, James E., TSgt; Griffiss AFB/ACF
Bos, Nora B., GS-5; Malmstrom AFB/ACF
Church, Terry L., MSgt; March AFB/ACC
Goin, Charles, MSgt; Carswell AFB/ACF
Hayner, Mary K., GS-7; Barksdale AFB/ACF
Jaeckel, Robert J., LTC; HQ SAC/ACBS
Jeppesen, Frank B. Jr, SMSgt; HQ SAC/ACX
Linnebur, Delores, GS-5; McConnell AFB/ACF
Ott, Joann, GS-7; McConnell AFB/ACF
Ryan, Michael, MSgt; Griffiss AFB/ACF
Taylor, Donald A., GS-12; Griffiss AFB/ACF
Tuzon, Paul Q., GS-5; Andersen AFB/ACF

Air Force Audit Agency

Agin, Donald I., GM-14; Norton AFB/FSP
Hargrave, John R., MSgt; Norton AFB/DAU
Haskell, Gerald L., GS-12; Langley AFB
Lewis, Mary L., GS-7; Norton AFB/FS
Mahoney, Sylvia M.R., GS-5; RAF Lakenheath UK
Nemceff, Jack L., Maj; Norton AFB/FSA
Pell, Marjorie V., GS-5; Eglin AFB
Reaves, Donald E., MSgt; Norton AFB/DPA
Rollins, Leon, Maj; Carswell AFB
Rucker, Margaret L., GS-5; Dyess AFB
Stearns, Leroy G., GS-12; Dyess AFB
Stouffer, James A., Maj; Elmendorf AFB

AF Accounting & Finance Center

Bogrett, Dorothy, GS-12; AFAFC/DO
Chambers, Doristine, GS-11; AFAFC/RP
Danch, Joe, GS-12; AFAFC/AJ
Easterling, Harry W., GS-12; AFAFC/AJ
Holcomb, Richard H., GS-12; AFAFC/SI
Johnson, Jimmy N., LTC; AFAFC/ACF
Jones, Laveta, GS-5; AFAFC/MP
Patterson, Delmer, GS-3; AFAFC/RP
Roy, Alphonse E., GS-7; AFAFC/SI
Swain, AnnaMarie, GS-7; AFAFC/RP
Weeks, James C., CMSgt; AFAFC/XS
Weeks, Raymond D., MSgt; AFAFC/DO

United States Air Force Academy

Hodges, Dannie C., MSgt; HQ USAFA/ACB

Air Force Logistics Command

Brown, Ernest L., GS-11; 2750 ABW/ACFTC
Fultz, Kathryn J., GS-5; 2750 ABW/ACFTT
Hall, Paula, GM-13; OC-ALC/ACB
Hogue, Iveda R., GS-7; 2750 ABW/ACFSS
Maybaum, Mary A., GS-12; HQ AFLC/ACBIM
McGuire, JoAnn, GS-13; HQ AFLC/ACCCR
Ridley, Shirley R., GS-5; 2750 ABW/ACFSS
Rodriguez, Aida, GS-9; SA-ALC/ACFG
Rodriguez, Samuel, GS-5; SA-ALC/ACFTT
Schelling, Clifford E., SMSgt; HQ AFLC/ACFFP
Schmidt, Louis F., GM-13; HQ AFLC/ACCCR
Spencer, Florence H., GS-5; 2750 ABW/ACFTC
St Cyr, Lester, GM-14; OC-ALC/ACB
Williams, Betty L., GS-5; AGMC/ACFS

Financial Management Oversight for MWR

by Major Regis Canny and Ms Erika Molloy

At **Corona Fall 86**, discussions were held on financial management of Morale, Welfare and Recreation **(MWR)** and the Chief of Staff directed the Comptroller of the Air Force **(AF/AC)** to provide financial management oversight for this important activity. Throughout the Air Force, MWR is "big business"—encompassing annual nonappropriated fund **(NAF)** revenues in excess of $1 billion. In addition to these NAF resources, appropriated fund support was provided to MWR activities in FY 86.

In order to comply with this Chief of Staff tasking, AF/AC directed a study group comprised of representatives from AFAA, AAFES, AF/DP (MWR) and AC personnel to conduct a review of the major elements and processes of MWR financial management and accounting operations. The group conducted an assessment to determine how to:

(1) Provide direct AC oversight of MWR financial management,

(2) Make available the full support of AC resources to MWR, and

(3) Provide commanders a single focal point for resource allocations to MWR.

During the review process the study group identified the various alternatives at each organizational level, discussed the advantages and disadvantages of each option; and considered a range of AC involvement in MWR financial matters. The recommendations on how to provide financial management oversight for MWR activities were forwarded to the Chief of Staff in December 1986.

Further information will be provided as it becomes available. Air Staff focal point is **Ms Erika Molloy (AV 225-0140)**.

Best Author Award 1986





THE WINNER

Captain Paul G. Hough

Captain Paul G. Hough, the author of the article, *The Effect of a Balanced Budget on the Department of Defense*, which won the best article for the April 1986 issue, has been awarded the 1986 annual ***Best Author Award.*** Captain Hough is Chief, Plans and Analysis Branch, Directorate of Cost, Headquarters Tactical Air Command, Langley AFB VA.

Captain Hough will be presented a specially engraved plaque commemorating the event.

Standings of the Runners-Up



1st Runner-Up

Captain Edward B. Seibert

Captain Edward B. Seibert was author of the best article for the July 1986 issue, *Games Auditors Play*. Captain Seibert is Chief, Area Audit Office, RAF Lakenheath UK



2nd Runner-Up

Captain Cletis Avery

Captain Cletis Avery authored the best article for the October 1986 issue, *Comptroller Folks Support Mobility*. Captain Avery is the Accounting and Finance Officer, 23rd Tactical Figher Wing (TAC), England AFB LA

Congratulations To All!

Biographies of Lt General Watts and Lt General Spangrud

Lt General Claudius E. Watts III
Comptroller of the Air Force

On 4 November 1986, Lt General Claudius E. Watts III became the Comptroller of the Air Force.

General Watts was born 22 September 1936, in Bennettsville, SC. He graduated from Cheraw High School and from The Citadel, Charleston, SC, where he received a bachelor of arts degree in political science. The general earned a master's degree in business administration from Stanford University Graduate School of Business. He attended the London School of Economics and Political Science as a Fulbright Scholar. He is also a graduate of the Army Command and General Staff College, the National War College, and completed the Program for Senior Managers in Government at Harvard University in 1983.

Following commissioning through the Reserve Officer Training Corps program, he attended pilot training and received his wings at Craig AFB AL in July 1960. General Watts' first operational assignment was as a C-124 pilot in the 17th Air Transport Squadron at Charleston AFB SC, from January 1961 to September 1965, when he entered graduate school. From 1967 to 1968, he served as a pilot with the 12th Special Operations Squadron at Bien Hoa and Da Nang Air Bases, Republic of Vietnam.

Upon returning to the United States, he served as an air intelligence officer, assistant chief and then chief of the Programs Division, Directorate of Plans and Programs, office of the Deputy Chief of Staff for Intelligence, Headquarters Tactical Air Command. Following graduation from the Army Command and General Staff College in 1972, General Watts transferred to Headquarters USAF, Washington DC, as a plans and programs officer, assistant chief and later chief of the Coordinated Actions Plans Division in the Directorate of Doctrine and Concepts, office of the Deputy Chief of Staff for Plans and Operations.

He moved to Andrews AFB MD in July 1976 and served as Chief of Operations and Training for the 89th Military Airlift Wing's 1402nd Military Airlift Squadron. After completing National War College, General Watts became Assistant Deputy Commander for Operations and later Commander of the 438th Military Airlift Group at McGuire AFB NJ. From July 1980 to March 1982, he was Commander, 63rd Military Airlift Wing, Norton AFB CA. General Watts became Assistant Deputy Chief of Staff for Plans at Headquarters Military Airlift Command and subsequently the Deputy Chief of Staff in September 1983. In September 1984 the general transferred to Headquarters USAF as the Director of Budget. From June 1985 until he assumed his duties as the Comptroller of the Air Force General Watts was the Senior Military Assistant to the Deputy Secretary of Defense, Washington DC (Pentagon).

Lt General Truman Spangrud
Commander, Air University

In November 1986, Lt General Truman Spangrud departed the Pentagon as Comptroller of the Air Force to become the Commander of Air University, Maxwell AFB AL.

General Spangrud was born 21 December 1934 in Kennedy, MN, and graduated from Karlstad (MN) High School in 1952. He received a bachelor's degree from the University of Arizona, Tucson, in 1956, and a master of science degree in business administration from George Washington University, Washington DC, in 1966.

Commissioned through the ROTC program in 1956, the general completed pilot training at Marana AB AZ and Greenville AFB MS in December 1957. He completed F-84F and F-100 training at Nellis AFB NV and Luke AFB AZ in June 1958.

After B-47 training at McConnell AFB KS in February 1959, he was assigned to the 98th Bombardment Wing, Lincoln AFB NE, where he commanded a B-47 crew from March 1962 to August 1965. His crew was updated to select status in 1964 and he held a spot promotion to major. He graduated from Air Command and Staff College as a distinguished graduate in June 1966, and concurrently earned a master's degree from George Washington University.

From July to December 1966, the general trained as an F-4 pilot at Davis-Monthan AFB AZ. He then served a split tour of duty as an F-4 pilot with the 8th TFW at Ubon Royal Thai AFB, Thailand, and as Deputy Chief of the All-Weather Attack Division, office of the Deputy Chief of Staff for Operations, Headquarters 7th Air Force, Republic of Vietnam. While assigned to Southeast Asia he flew 81 combat missions, 58 over North Vietnam.

Upon his return to the United States in November 1967, General Spangrud was assigned to Headquarters Strategic Air Command as a computer systems analyst in the office of the Deputy Chief of Staff for Operations. From August 1969 to June 1971, he served as aide, pilot and executive officer to the SAC Vice Commander in Chief.

Graduating from the National War College as an outstanding graduate in June 1972, General Spangrud was assigned as Executive Officer to the Comptroller of the Air Force at Headquarters USAF. He then served as Chief, Cost Analysis Division, and in March 1974 he became the Director of the Cost and Management Analysis Directorate.

From July 1977 to March 1980, General Spangrud served as Deputy Chief of Staff, Comptroller, Headquarters Air Force Systems Command. He then became Vice Commander of the Electronic Systems Division (AFSC), Hanscom AFB MA. In August 1982 he was assigned as Director of Budget at Headquarters USAF, and in September 1984 he became the Comptroller of the Air Force.

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The Air Force

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The 1986 United States Air Force Comptroller Awards



The Air Force
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Assistant Secretary of the Air Force
(Financial Management)

Lieutenant General Claudius E. Watts III
Comptroller of the Air Force

Mr Joseph P. Popple
Deputy Comptroller

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IN THIS ISSUE

Page

Readership Survey....3
ACES HIGH—MSgt John D. Francis and TSgt Shauna Lacey,....5
Challenge of a Base Comptroller—*Catch It,* by Lt Col Michael Weitman....6
How to Manage the Unmanageable—Part II, by Col Donald Scooler....8
AFAA Audit Planning and Coordination, by Mr J.H. Stolarow....10
CCCMP Interviews: Tips from the Interviewer's Side of the Table, by Lt Col Richard A. Katz....12
Assessing Government Accounting and Financial Management Systems Through Consolidated Systems Evaluations, by Mr Stephen Delap....14
Optimal APR Encryption Subtitle: How to Get an APR Through the Boss, by Capt Bob Schramm....17

The 1986 USAF Comptroller Awards....20

Air Force Audit Agency's Outstanding Auditors for 1986....23
Notes from the Directorate of Budget, Maj Gen Leo W. Smith, II—Director....24
Notes from the Assistant Comptroller for Accounting & Finance, by Brig Gen Mark J. Worrick....25
Notes from the Directorate of Cost, Col M.L. Haines, Director....26
Notes from the Comptroller Information Management Office, by Col John L. Tracy....27
Notes from the Comptroller Plans Group, by Col Craig D. Elliot....28
Comptroller Civilian Career Management Program, by Ms Marti Maust....29
Notes from the Chief for Enlisted Matters, by CMSgt "Rip" Sewell....30
Colonels' Group, by Maj William E. Parsons....31
Comptroller Officer Assignments Section, by Capt Jeffrey T. Steiner....32
Notes from Comptroller Systems, by Col Sam Piccolo....33
Notes from the Comptroller Training Division, by Maj Thomas W. Koch....34
Notes from the Professional Military Comptroller School (PMCS), by Maj Donna Taylor....35
PMCS Class 87-A Graduates and "Idea Papers"....36
Promotions....37
Retirements....38
Air Force Headquarters Reorganization on Financial Matters....Back Cover

Cover: The collage shows our award winners with the exception of three—Capt Richard P. Gustafson, SSgt Brian M. Sumner and Capt Leah Miller. The missing photos were not received at press time. See centerspread for more details on winners.

Readership Survey

Your Opinion on *The Air Force Comptroller*

"...to provide timely information to USAF Comptroller personnel...to assist them in solving problems and in the development of efficient operating procedures." This, briefly stated, is why we publish the magazine. We hope this survey will provide the answers as to whether we are achieving our intended purposes. Please take time out to answer these questions fully, honestly, and constructively. No need to sign your name. When completed, tear out, fold in thirds, staple, and drop it in the mail. Thank you for your time.

The Editor

(Circle appropriate word or phrase.)

1. How much of the magazine do you usually read?

All of it *More than half* *Less than half* *Hardly any of it*

2. Your opinion of the magazine, overall.

Poor *Fair* *Good* *Superior*

3. Generally, do you find the size of print too small?

Yes *Sometimes* *No*

4. Do you find the annual organization issue (October) listing organization charts, MAJCOM Key Comptroller Personnel, and Key Base Personnel by MAJCOMs (names and telephone numbers) useful?

Yes *No*

5. Do we need more articles directed toward base level personnel?

Yes *No*

6. Do you feel we give equal coverage to the various career areas for both military (officers and enlisted) and civilian personnel?

Yes *No*

7. What type of articles or themes would you like to see published in future issues of the magazine?

_____ _____

_____ _____

_____ _____

8. We have 13 recurring pages (***Notes from*** pages) in each issue. If you **do not read *all*** of the recurring pages, encircle those pages which are of interest to you/your office.

Directorate of Budget
Asst Comptroller for Accounting & Finance
Directorate of Cost
Comptroller Information Management Office
Comptroller Civilian Career Management Program
Professional Military Comptroller School
Comptroller Plans Group
Chief for Enlisted Matters
The Auditor General
The Colonels' Group
Comptroller Training Division
Comptroller Systems

Comptroller Officer Assignments Section

9. On what date (approximate day and month) was this issue first available to you?

(Fold Here)

10. (a) Do you share your copy with others? *Yes* *No*

(b) If "yes", can you state how many others? _____

11. Other Remarks:

12. Military Rank or Civilian Grade and Job Title: _____

(No signature necessary)

(Survey Required per AFR 5-1, Paragraph 12-23)

(Fold Here)

To:
EDITOR
The Air Force Comptroller
HQ USAF (AF/AC)
Washington, DC 20330-5010

ACES HIGH

MSgt John D. Francis
Quality Assurance
316th AD Comptroller Squadron (USAFE)
Ramstein AB, Germany



MSgt John D. Francis, a native of San Antonio, Texas, is assigned to the Quality Assurance section at Ramstein AB, Germany. His early success in the military began in the Junior Army ROTC Program where he obtained the rank of Cadet Major. His exceptional performance earned him the Junior ROTC Cadet of the Year Award in 1969.

MSgt Francis's attention turned toward an Air Force career in August 1971 when he entered Basic Military Training at Lackland AFB TX. He completed Disbursement Specialist technical training at Sheppard AFB TX, and returned to San Antonio as a NCR 390 computer operator under **AMPS** (Accrued Military Pay System) at Lackland AFB TX. With the conversion to **JUMPS** (Joint Uniform Military Pay System), he was reassigned to the In and Out Processing Section where the Inspector General recognized him as an Exceptional Performer for outstanding customer service.

In April 1977, MSgt Francis was assigned to the 606th Tactical Control Squadron, Bremerhaven, Germany. His enthusiasm, competence, and acceptance of responsibility enabled him to establish first-rate accounting and finance support to this new organization. At Grand Forks AFB ND, MSgt Francis was assigned to the Military Pay Section. This section experienced a 100% turnover in personnel over a 6-month period. Despite the lack of corporate knowledge, his leadership, expertise, and efficiency enabled the section to rise to second in the command for JUMPS accuracy and timeliness. His superior performance continued in the Material Section where he was recognized as NCO of the Quarter for the 321st Strategic Missile Wing.

While assigned to Ramstein AB, Germany, MSgt Francis's outstanding job knowledge and versatility have placed him in several challenging positions, including NCOIC of Military Pay Service and Control, Travel Computation, and Materiel.

Since his assignment to the Quality Assurance section, MSgt Francis has quickly broadened his knowledge by learning new reporting procedures for the Report of Accounting and Finance Activities System **(RAFAS)**. He was the first in USAFE to run the report successfully. He soon became the focal point for coordinating problems and recommending solutions to other bases in the command. He revitalized the self-inspection program, obtained and updated checklists and office instructions, and developed more meaningful and viable management indicators.

MSgt Francis is on the University of Maryland Dean's List with a 3.8 grade point average, completing over 70 semester hours toward a bachelor's degree in business management. He graduated from the USAFE NCO Academy in December 1985 and is the president of the 316th Comptroller Squadron Unit Advisory Council. Under his direction, the Unit Advisory Council was selected as the Air Force support squadron to the Kaiserslautern USO.

For his outstanding achievements, MSgt Francis was selected as the NCO of the Quarter for the 86th Tactical Fighter Wing in December 1984, NCO of the Quarter for the 316th Air Division Comptroller Squadron in December 1985, and the 316th Air Division NCO of the Year for 1985. A truly dedicated professional, MSgt Francis brings leadership and a positive attitude to any endeavor. MSgt Francis is an innovative thinker, problem solver and self-starter. His recent promotion to master sergeant is indicative of his unlimited potential and clearly places him ACES HIGH in the Comptroller Community.

TSgt Shauna Lacey
Plans & Program Analyst
HQ U.S. Air Forces in Europe
Ramstein AB, Germany



A true comptroller professional, TSgt Shauna Lacey began her Air Force career in September 1972. She entered the Comptroller family after graduating from the Disbursement Accounting Specialist Course at Sheppard AFB TX in January 1973. Her first duty assignment was as a leave accounting clerk at Westover AFB MA. Since that time, Shauna has steadily broadened her comptroller experience background by performing duties within military pay, travel, and paying and collecting subject matter areas, as well as the budget arena.

TSgt Lacey has developed extensive technical and managerial abilities as a result of assignments at Westover AFB, MA; Pease AFB, NH; Camp New Amsterdam, NL; Los Angeles AFS, CA; and, since May 1985, at Headquarters United States Air Forces in Europe. She has also been selected for the rank of master sergeant.

In January 1984, she retrained into Budget. She served a tour of duty as a budget analyst for the Budget Branch at Det 5, 32 TFS, Camp New Amsterdam, Netherlands, prior to being selected for her present position.

As a member of the Management Division within the HQ USAFE Directorate of Accounting and Finance, Shauna develops and interprets command policies for Reports of Survey. She is also the command Accounting and Finance **(A&F)** focal point for Ground Launched Cruise Missile **(GLCM)** bases. With three new GLCM bases on the verge of activation, she is busy meeting and planning with the other command Deputy Chief of Staff organizations, ensuring comptroller personnel will have sufficient physical space, data support, skill levels, and cooperation from other functional areas. Because of her immense skill as a communicator and organizer, Shauna handles VIP orientation visits to the command and is in charge of the command A&F orientation program for new accounting and finance officers. Shauna's "can-do" attitude and superb work effectiveness are the reasons she was made the project officer for AFR 177-16 investigations.

During her busy career, Shauna found time to represent the central European Air Force bases in racquetball competition. As with her work, her performance was outstanding. She competed in the senior women's category and won at USAFE, Air Force, and Interservice levels. She represented all of DOD at the 1986 United States National Racquetball Championships held in Houston, TX.

TSgt Shauna Lacey exemplifies the USAFE motto: *Right People. Right Mission. Right Now.* as being the "Right Person." She truly stands ACES HIGH in the Comptroller family.

The Challenge of a Base Comptroller—*Catch It*

by Lt Col Michael Weitman

As I reflect back on my Air Force career while considering the variety of jobs held and levels of assignment, the most rewarding job by far is a Base Comptroller. I had the opportunity to briefly exchange my views on this very subject while hosting the *Air Force Comptroller Mini Conference* at Davis-Monthan AFB (26-29 August 1986). It seems rather easy to articulate the many rewards derived from being a Base Comptroller to such a distinguished group of visitors as we had during this conference. Yet, there are many talented young officers who have not been in the driver's seat and my suggestion to them is don't pass up this opportunity. I would be remiss, and probably foolish, if I told you a Base Comptroller's job is a "piece of cake"—it is not by any means. The knowledge you can gain, the excitement, and unfolding challenges are there and real if you go after them. To place everything into perspective, let me share my views on becoming a successful Comptroller organization, the valued experiences encountered, and hopefully this may encourage others to seek the challenge of a Base Comptroller position. Good planning, organization, and execution is where it all begins. There is no magic formula for producing a successful Comptroller organization. However, I can tell you this much, you must be: innovative, a leader, in tune with priorities, and most importantly, demonstrate a genuine concern for your people. In retrospect, when I was first offered the opportunity to become the Base Comptroller at Davis-Monthan AFB, many thoughts entered my mind. First and foremost, I asked myself what direction shall I proceed toward cultivating a successful program and how shall I get there? As the Roman philosopher Seneca stated: *When a man does not know what harbor he is heading for, no wind is the right one.* The answers to my questions led me to first establish goals. I feel my goals program definitely contributed to our success, mainly because the people played a vital role in formulating our organizational goals. Goals seemed to give us the positive direction needed to meet and exceed the high standards for building a successful program. Good results without good planning come from good luck, not good management. Since the comptroller career field is moving at a fast pace and I did not want to be left behind, this led me to develop a "forward look" approach. With this in mind, I set my sights on "futuristic" results. Rather than emphasizing solely on day-to-day operations, which almost always pushes planning into the background, my priorities in addition to setting goals included:

★ Understanding the mission
★ Creating an environment of excellence
★ Developing a recognition program
★ Fostering community relations.

I will be the first one to admit this list of priorities is not all inclusive; however, it established the foundation and the direction whereby each member knew exactly their role and our "game plan."

Understanding the Mission

It is extremely important we maintain a clear understanding of both the command and base mission. Never lose sight of the mission. Tactical Air Command's mission is to "Fly and Fight"—and the mission of those who don't fly is to "support those who do." Here at Davis-Monthan, we support a multi-wing organizational structure. These include an **A-10** training wing, an **OA-37** wing with over 15 separate detachments, the Ground Launch Cruise Missile program, COMPASS CALL, and Aerospace Maintenance and Regeneration Center **(AMARC)**, to name just a few. Each in its own right plays an important role in national defense while consuming our scarce O&M dollars. You can only appreciate and understand each organization's unique mission if you demonstrate concern and involvement with their problems. By this I mean, you need to get in the "trenches." My visits to the folks who work on the flight line, in the aircraft maintenance units, and around the base discussing their problems have paid off for me. You may be pleasantly surprised how these folks appreciate your concern. As a new Comptroller, like myself, or even a seasoned veteran, the valuable information gained through regular visits with these people will pay off. I was in a better position to become their advocate, particularly, when it came to funding their programs and establishing hardcore priority requirements without the "smoke and mirrors." Developing a fountain of knowledge and understanding your mission builds credibility with each commander and most importantly, keeps the Comptroller in the mainstream of activities.

Create an Environment of Excellence

Your people deserve a cheerful, professional and functional facility. If you are not motivated by your environment, then those who work for you will not be motivated. Your customers may feel the effects of your service with a second class facility. Implementing an aggressive comptroller upgrade program will pay long-lasting dividends. A suggested approach that has worked well for me is self-help initiatives. I organized a self-help committee composed of members from each branch. Their charter is to solicit ideas from the grass roots level within the organization. The principal here is that people support what they create. When people become personally involved in the self-help improvement of their own working environment, both morale

and productivity will increase. The people definitely appreciate the fact that what they, as a team, have taken time to accomplish will not have gone unnoticed. We have a facility which at one time was a dining hall. Today, it is one of the most attractive facilities in the Air Force. Of course, it required considerable planning and hard work but the folks who live here deserve to be proud to come to work. Many hours of overtime were spent toward upgrading our facility. Desert landscaping, floor tile in the hallways, decorative pictures, landscaping bricks and decomposed granite were just a few added features accomplished through self-help. Through the years, Tactical Air Command has continued to "pump" dollars toward upgrading facilities and quality of life programs. Self-help is an inexpensive way of maintaining an attractive facility. Through our efforts, we received outstanding ratings on facility appearance and self-help efforts by the TAC Facility Inspection teams which have had a lasting, positive impact on our morale and productivity. My people are proud to be part of this organization.

People Recognition

Recognizing your people is an important ingredient toward improving motivation and productivity. For some, the old adage seems to repeat itself—*I'm too busy*. Never forget that your people are your most important resource. They deserve to be recognized. The effectiveness of your organization depends on a personal commitment toward pushing achievement of those who work for you. I take the time to recognize my "star performers" through monthly Comptroller Calls, taking their pictures and posting them to our "self made" recognition board in the customer service lobby, holding competitive recognition boards, and publicizing their accomplishments in the base newspaper, to name just a few. Groom your people for competitive recognition boards and, by all means, take the time to nominate your deserving airmen, NCOs, junior officers, and civilians. One of my own airmen who is now a SSgt, SSgt Mark Kinsey, was nominated for Airman of the Year and competed at Davis-Monthan AFB, Twelfth Air Force, and was selected as one of the top seven outstanding airmen of the year for Tactical Air Command. He was also recognized in the October 1986 issue of *The Air Force Comptroller* magazine featured as one of the "Aces High." Although this is only one individual, there have been many like him. Each of us has talented people whom deserve to be recognized. My advice to you is, take the time.

Develop Positive Community Relations

Community involvement fosters positive ties with the base and community, and are important to the commander. Many of us publish an annual local *Economic Resource Impact Statement* **(ERIS)**. Here at Davis-Monthan, we developed a 35mm sound-on-slide presentation portraying our mission and economic impact on the community. This production, which was developed by utilizing the talents and creativity from the people within my cost branch, was presented to over 15 civic organizations within the local area, not to mention the many distinguished visitors. My involvement with the Nonappropriated Fund Council, local Army and Air Force Exchange Committee, Arizona Bank, DM Credit Union, and the United Way Planning and Allocation Committee has not only strengthened base/community ties, but also enhanced the image of the Comptroller organization. My involvement seemed to become contagious because many of my folks are involved with charitable activities on and off base. To this end, you need to set the example, become involved and make the Air Force a better way of life.

Recap

My tenure as a Base Comptroller has been rewarding. An "excellent" Management Effectiveness Inspection in December 1985, the TAC nominee for the Air Force Association's 1986 *Gill Robb Wilson Award* for our 35mm sound-on-slide ERIS, the TAC Accounting and Finance Outstanding Performance Award for FY 86, an outstanding rating in self-help by the TAC Facility Inspection, and hosting a successful conference in support of the Air Force Comptroller Mini Conference have left a favorable trade mark that the 836th Air Division Comptroller Division is among the "best." All these accomplishments were made possible by setting goals and high standards of excellence. Although it seems a Base Comptroller's job is never done, the many challenges that confront us daily can and will be rewarding. I know it has for me! You can make it happen! This may sound like a familiar advertisement but, a base-level Comptroller is a great way of life—CATCH IT!



LTC Weitman is the Comptroller, 836th Air Division at Davis-Monthan AFB, Tucson AZ. He holds a BA degree in mathematics from the University of Missouri and an MBA degree from Auburn University. Prior to his present assignment, he was executive officer to the Deputy Chief of Staff, Comptroller at HQ TAC and Division Chief, Management Information and Analysis at HQ TAC. He is a graduate of PMCS, SOS, ACSC, and a distinguished graduate of the National Security Management course. LTC Weitman was selected as the TAC Comptroller of the Year for 1986. He is an active member of ASMC.

How to Manage the Unmanageable—Part II

by Colonel Donald Scooler

If Rocky can do it so can I! In the July 1985 issue of *The Air Force Comptroller* magazine, I was fortunate to see my article, *How to Manage the Unmanageable*, in print. I had a lot of fun writing it, and frankly even more fun reaping the benefits of several kind comments and even a plaque from General Spangrud. With that kind of inspiration, how could I possibly avoid the temptation of writing a sequel. As you may recall, the article consisted of ten short statements I referred to as "truisms," thoughts which helped me over the years to meet the daily challenges of managing people and pleasing bosses. One famous comedian often said: *I got a million of 'em.* Well don't fear, I haven't got a million "truisms," but I do believe I can share ten more with you which again I have found helpful in meeting management challenges and keeping a sense of humor. So here goes *How to Manage the Unmanageable II* or **HTMTU II** for those who like acronyms.

★ ***Bad News Doesn't Improve with Age.***

Of course, like all truisms, this one is not always true. Sometimes events change or improve with no action on our part, but most often bad situations worsen if no remedial action is taken. Your boss would much prefer to hear bad news from you than from his boss. Believe it or not he may even have an idea or two how to fix it. Fix what is within your authority to fix but inform others (superiors and peers) of situations they can help with or those which they may hear about anyway. Keep the boss informed!

★ ***Eat an Elephant One Piece at a Time.***

Difficult problems are not solved with quick, simple solutions. Problem solving is almost always an iterative process. When the boss hands you a project which is apparently overwhelming, do not despair. He really doesn't expect a quick solution (even if he says so). He does, however, want to see some progress made toward a goal. Divide the problem into many smaller doable goals and report your progress back. (By the way, you should brag a little about whatever progress you make.) What not to do is take the problem back to your office and try to come to the perfect solution before reporting back. The boss's only logical conclusion is that you've done nothing. One example comes to mind. The task: Develop a management information system for a major command commander that will allow him to readily assess the health of his command and its bases. We've been working on that one for 2 years now and each month we get a little better, but we still have a long way to go. However, by nibbing away at this elephant we have a far better system than we had 2 years ago.

★ ***The Boss May Not Always Be Right But He's Still the Boss.***

Just a few words here about loyalty. No one believes you'll always agree with your boss; but you do owe him the loyalty to try to make his decisions work, not to prove him wrong. One of the surest ways to make yourself look good is to make your boss look good. You'll also probably realize that there are several ways to accomplish a goal and his way will work (with your help) as well as the way you had in mind.

★ ***Don't Suffer in Silence.***

As I travel to visit our comptroller offices, I allow time for our people to talk to me about problems they are working. All too often they will tell me of a problem they've been struggling with for months but have not elevated to me or my staff until I specifically question them about it. Many times by elevating a question you may find an answer or at least get some empathy. Many times you'll find that you are not the only one struggling with the problem, and perhaps some others have found a way to solve it or lessen it. In a word—*communicate*.

★ ***There's No Such Thing as Bad Visibility.***

Again, a truism which is not always true. Of course, negligence, incompetence, or a lack of integrity can gain you some bad visibility. The main point here is that actors succeed better than reactors. The cliche "never volunteer" is as obsolete as the World War II stereotype of a draftee from which it was spawned. The comptroller people who volunteer for the tough jobs (the elephants if you will) and make some progress in

accomplishing them will be the future top comptrollers in the Air Force. The middle managers and leaders who can think on their feet and who become known throughout their profession as doers and experts will be the future top managers in comptrollership. Be one of the actors.

★ *Anticipate the Next Shoe.*

If the boss reads a message involving a problem in your area and asks "What does this mean?", he really wants to know more than that. Most probably he wants to also know what are you doing to solve it and when you think it will be solved. Answer all three parts of the understated question, and you're anticipating the drop of the next shoe. Did you ever call an individual and ask "Is Col _____ in please?" The receptionist answers "No" or even "No, sir." You weren't really calling to take an attendance check. You obviously want to speak to the individual you are calling. Therefore, it would be far more professional for the receptionist to say: "No, but he'll be in tomorrow, or five minutes from now, or even next week" and also to ask if he can return your call. This is also anticipating the next shoe.

★ *Put the Em-pha'-sis on the Right Syl-la'-ble.*

Most of us work for a commander. Our primary emphasis and interest should be on what the commander's emphasis is. Worry about commander things first and comptroller things second. That may sound a little heretical, but I guarantee not following that principle is the way many comptrollers lose the confidence and interest of their commanders. The professional comptroller that devotes most of his financial management skills to solving the commander's operational problems will continuously garner the respect of his commander and retain the honor of being one of the key staff members. It is sometimes too easy to accomplish comptrollership for comptrollers rather than commanders. Don't fall into that trap or you'll have only comptrollers listening to you.

★ *Murphy Lives.*

Don't curse Murphy's Law. Accept its existence, challenge it, and stay a step ahead of it. If you allow important events to have any probability to go awry they will. Check, double check, and check one last time to ensure important milestones are met. If it is critical that a certain program be run by your data automators to get a critical report out or meet a payroll, don't *assume* it will be run. Make sure your data processing folks have what they need and meet their timetables. If a distinguished visitor is coming to your base don't *assume* the room will be ready for him on arrival. Check it yourself or have it checked *prior* to his arrival. I bet that rings a few bells for you! Stay a step ahead of your boss and Murphy, and you're a sure-fire success.

★ *TANSTAFL.*

A misprint? An eye test? No, neither. It's an acronym ready made for financial managers. *There ain't no such thing as a free lunch*. Our business consists of constant trade-offs, difficult choices, and prioritization. In working a commander's problem we must constantly remind him that each decision entails a cost (not always obvious) and we must not fool ourselves that we can really accomplish more with less. At the very top level in DOD our leaders have some tough choices ahead. Programs started in the real growth funding years (1981-1985) are still in a growth period, but the funding has been constrained to zero or negative growth for the present and foreseeable future. Something's going to have to give. I hope we don't fall into the 70s' trap of creating hollow forces. Only time will tell. Our job as financial managers, however, is to continue to ensure commanders understand the cost and impacts of potential decisions. A final thought involves the most important function of management—communication. The root of all success and failure in financial management is the ability or inability to communicate well. Notice the emphasis on the "well" because the final truism is—

★ *You Cannot NOT Communicate.*

Just the way you enter a room communicates. Silence communicates. Your boss and your subordinates pick up all kinds of verbal, written, and nonverbal communication from you every hour of every day. Understand this—control your communications, insist on feedback, and encourage communication lines to remain open—and you're well on your way to a successful career as a leader in comptrollership.



Col Scooler is Deputy Chief of Staff, Comptroller, at Headquarters Military Airlift Command, Scott AFB IL. He was commissioned in the U.S. Air Force in 1961 through AFROTC. He earned a master of business administration degree from Ohio State University (AFIT). He is a graduate of SOS, ACSC, ICAF, AWC, Army War College in residence and PMCS. Prior to his present position, Col Scooler was MAC's Assistant Deputy Chief of Staff, Comptroller. Col Scooler is a member of the ASMC.

Air Force Audit Agency
Audit Planning and Coordination



by Mr J.H. Stolarow

In carrying out its mission of providing all levels of Air Force management with independent, objective, and constructive evaluations of managerial responsibilities, the Air Force Audit Agency **(AFAA)** must manage its own limited resources to maximize the benefit of its services. AFAA does not have the resources to review every possible auditable area in the Air Force. It must, therefore, carefully plan and allocate available resources in order to develop a balanced audit program addressing those Air Force activities which represent a significant investment, have a substantial effect on operational capabilities, or are of high interest to management.

The audit planning cycle is an 11-month process which begins in September and ends in July of the following year. The end product of the audit planning cycle is the annual *Planning Guidance* document, from which specific audit topics are generated for the upcoming fiscal year. The following table illustrates the various steps in preparing this document from start to finish.

Event	*Completion*
AFAA Operations sends instruction letter to the AFAA line directorates announcing the start of the planning.	**September**
The Auditor General sends letter to selected area audit offices requesting issue input.	**September**
The Auditor General sends letter to Secretariat, Air Staff, Major Commands (MAJCOMs), Separate Operating Agencies (SOAs), and Direct Reporting Units (DRUs) requesting issue input.	**September**
AFAA Operations receives management/area audit office issues, summarizes and forwards them to the appropriate line directorates for review. (Interim distribution is made as issues are received.)	**January**
Line directorates brief The Auditor General on planned issues during the annual AFAA executive conference.	**Early March**
AFAA line directorates provide issues to AFAA Operations for incorporation into Secretariat review packages.	**Late March**
AFAA Operations summarizes Secretariat suggestions and forwards them to AFAA line directorates for review.	**Early April**
AFAA line directorates respond to Secretariat suggestions.	**Late April**
AFAA line directorates incorporate Secretariat suggestions as appropriate.	**May**
AFAA line directorates brief The Auditor General on planned issues including coverage priority and resource allocation.	**May**
AFAA line directorates prepare final audit plans and forward them to AFAA Operations for consolidation.	**June**
Planning Guidance Document published and distributed.	**July**

As shown, after receiving issue suggestions from Air Force management and area audit offices, the directorates review and prioritize the suggested issues, and allocate available audit staff days to address them. Priority is determined by factors such as: dollars appropriated for a program or function; mission criticality; susceptibility to fraud, waste, or abuse; or the judgment of senior Air Force officials. In late March, the Secretariat is given a chance to review and comment on the annual audit plan before it is finalized.

By design, Planning Guidance issues are broad areas of concern which give the AFAA the flexibility needed to address related sub-issues or audit topics should DOD or Air Force priorities change. The planning process is organized to give senior Air Force officials at least two opportunities to influence the AFAA audit plan. First, they provide direct input to the annual Planning Guidance. For example, during FY 1986 AFAA performed 23 request audits—11 from the Secretariat, 6 from DOD Inspector General **(DODIG)**, 4 from MAJCOM, SOA, OR DRU commanders, and 2 from the Air Staff. Second, senior officials can also influence the objectives of a specific audit by responding to our survey announcements. For example, in response to a survey announcement on logistics support for Research, Development, Test, and Evaluation **(RDT&E)** aircraft, Air Force Systems Command **(AFSC)** requested AFAA review the wartime mission tasking of RDT&E aircraft. After reviewing the AFSC request and the announced audit objectives, the audit manager determined the AFSC concern was the most important aspect of RDT&E aircraft, and redirected the audit objectives accordingly.

Within HQ USAF, an Air Force Audit Committee was formed in 1985 with the purpose of enhancing dialogue between senior representatives of the Secretariat, the Air Staff, and the Audit Agency. The audit planning process was enhanced through discussions with Audit Committee members on audit processes, plans, issues, and audits. Committee members proposed exchange of information with the Air Staff Board/panel structure and this concept has been incorporated in the overall planning process. The continuous discussion of Air Force issues, as part of the audit planning process, provides better understanding and use of audit in the management process.

Even though the planning process is responsive to management concerns, it cannot always accommodate a particular sub-issue, concern, or request audit. One reason is the subject may not be significant enough for a multi-site audit. Requests of this kind are referred to the Field Activities Directorate where they can often be handled as a single-site audit by one of the area audit offices. Another reason is the lack of an audit manager with the necessary expertise in a particular issue area. Finally, AFAA may determine a requested audit should not be done because of recent audit/inspection work in the same area by the Air Force Inspector General **(AF/IG)** , DODIG, or General Accounting Office **(GAO)**—which brings up the topic of audit coordination.

Coordination Process

Closely related to the need for planning a balanced audit program is the need to coordinate planned and ongoing audits. The goals of the AFAA coordination process are to: improve dialogue with senior Air Force officials; eliminate overlap or duplication of effort between Air Force audit, inspection, and investigation functions; and eliminate overlap or duplication of effort between AFAA and external audit and inspection functions (e.g., DODIG and GAO). To meet the goals, the AFAA coordinates with senior Air Force officials and external audit agencies in three ways.

The first method of coordination is the recurring publication and distribution of documents which summarize planned and ongoing audits. The annual Planning Guidance mentioned earlier is distributed to the DODIG and GAO as well as all Air Force elements—MAJCOM equivalent and above. Bimonthly, AFAA publishes the *Schedule of Audits*, which lists all projects in-process, completed, or cancelled during the current fiscal year. The *Schedule of Audits* also sorts projects by MAJCOM, and is distributed to the same recipients as the *Planning Guidance*. Each quarter, AFAA also publishes the *Summary of Reports Issued*, which contains a synopsis of all AFAA audit reports issued in that quarter. The *Summary of Reports Issued* is distributed to the same recipients as the *Planning Guidance* and the *Schedule of Audits*. The last product AFAA publishes regularly is the semiannual *Air Staff Board* **(ASB)** *Panel Booklet* update. This document matches all AFAA, DODIG, and GAO projects with a responsible ASB Panel Chairman for his use during the panel meetings.

The second coordination method is the exchanging of audit/inspection announcement letters with all other audit and inspection agencies. AFAA has developed computer data bases to aid in tracking and comparing AFAA projects with those of other audit and inspection agencies. The results of these comparisons are distributed to the appropriate AFAA elements and the other audit/inspection agencies to help resolve potential conflicts and overlapping projects.

The final coordination method is the periodic face-to-face meetings between AFAA, AF/IG, DODIG, and GAO personnel. AFAA and AF/IG personnel meet quarterly to discuss planned audits and inspections as a way of preventing overlap or duplication of effort. AFAA, DODIG, Army Audit Agency, and Naval Audit Service representatives also meet three or four times annually to discuss potential DOD-wide audit topics and resolve any conflicts. At least once each year, AFAA representatives meet with GAO representatives to discuss planned audits and resolve potential conflicts.

Summary

Planning and coordination are critical elements in the overall audit process. Properly done, they make possible the optimum allocation of scarce audit resources, and help prevent duplication of effort. They are also the means by which the AFAA can continue to improve its responsiveness to the concerns of Air Force management.

CCCMP Interviews:
Tips from the Interviewer's Side of the Table

by Lt Col Richard A. Katz

If you are someone who will interview with a Comptroller Civilian Career Management Program **(CCCMP)** panel, the following lessons learned from the 1986 interview cycle may help. Particular areas of interest are importance of the interview process, preparation for the interview, the mechanics of the review process, and some techniques for a successful interview. Many of the ideas presented here apply not only to CCCMP interviews but also to all job interviews.

The interview is a major element of the *Total Person Score* **(TPS)**, which is the basis for ranking applicants on CCCMP referral certificates and for training opportunities. TPS consists of points for the individual's current appraisal, education, awards, and interview. Of the 200 points which comprise TPS, the interview counts 75 points (converted from a raw score on a 100-point scale) or 37.5 percent of the total. Most significantly, the interview portion has the widest variability in scores among all elements of TPS. Many CCCMP applicants tend to be close to one another in scores for appraisals, education, and awards, so the interview becomes the major factor in the ranking process for promotion and training.

Strong preparation is essential to interviewing well. Practice and research are the best methods of preparation. Practice sessions with friends or relatives will improve your confidence and organization during the interview. Ability to organize and clearly present thoughts will improve your interview. Since notes and recording devices are not allowed in the interview, it's important to be organized before the interview. In addition to practice, extensive research is also a key to a successful interview. An obvious area for research is CCCMP goals. For example, one goal is to encourage people to be well-rounded comptroller generalists. Therefore, research all comptroller disciplines so you can meet CCCMP expectations. Beyond the regulations which govern functional areas, the best sources of research information are comptroller publications, such as *The Air Force Comptroller* and *Armed Forces Comptroller* magazines. Subjects which appear issue after issue, as well as those subjects which have the attention of Congress and the press, are good candidates for interview questions. Another source of information is meetings of professional comptroller societies, such as the American Society of Military Comptrollers, the Association of Government Accountants, the Institute of Cost Analysis, and the National Estimating Society. Meetings of these organizations offer the chance to hear about recent issues of interest from key comptroller leaders and to discuss current financial issues with other chapter members. Staying current on comptroller issues is a definite plus during interviews.

The interview session lasts approximately 25-30 minutes. Outside the interview room, the CCCMP representative on the panel greets applicants and gives them a few minutes to read introductory material. The material summarizes the interview process and lists each panel member's organization and seating position in the interview room. Panel seating does not tend to vary from interview to interview. Information on the background of each panel member is not provided, but assume there is an expert in your functional area on the panel.

The interview during the recent cycle began with a few minutes in which the interview candidate gave the panel a short job history. The real purpose of this section was to make candidates comfortable before the more rigorous portion of the interview began. Be prepared for this "icebreaker" so you can feel confident as the interview begins. This portion of the interview is not scored; however, it's in your best interest to make a good first impression. Since panel members do not have access to your personnel records, the introduction gives interviewers some perspectives about your career. Don't expect panel members to apply information provided here toward any of the formal questions. Repeat any relevant information you provided in the "icebreaker" during the scored portion of the interview.

The formal portion of the interview begins with questions which must be answered independently. An answer for one question will not be counted for another question. The panel must unanimously agree on a score for each interview question. The order of the questions is the same for each interview. Each question has an anchor which is a blueprint for a good response including a point value based on how well key points are covered. The top score for each question may vary, which establishes a weighting factor for relative importance among the questions. During the interview, panel members take notes to help them rate each response. After you leave the interview room, panel members discuss each answer and reach consensus on the proper score for that question. The final decision is up to the panel chairperson. An example of the type question which might be asked is: *Describe the Air Force role in the four phases of the budget process of the U.S. Government?* The rating scale for this question might range from part credit for some knowledge of the budget process to full credit for complete knowledge of the four phases. A good answer would define formulation, enactment, execution, and audit phases (see AFP 172-4, 1 October 1984) with an explanation of how base level, MAJCOM, and Air Staff agencies participate in the process as well as how each phase interacts with other phases.

The interview panel usually consists of four voting members (covering a variety of comptroller specialties) and one nonvoting CCCMP advisor. The panel members meet

before interviews to establish ground rules and interpretations to ensure uniform scoring. Panel members are experienced comptroller professionals; however, they are not trained interviewers. Be prepared to lead the panel to a favorable conclusion on your behalf; give them conclusive evidence of your competence. Don't be distracted by the panel members' taking notes during the interview. They are paying attention to what you say. Also, panel members are instructed not to give verbal or nonverbal feedback during the interview. The panel's objective is to be fair to each person interviewed.

In addition to careful preparation, good interview technique is helpful. Your main purpose in the interview is to sell yourself. If you don't, no one else will. The key to a successful interview is to understand the question before you answer. There is no credit given if you answer the wrong question or answer a question from last year's interview (it's probably not an advantage to memorize questions used in past CCCMP interviews). You will also lose credit if you miss part of a multipart question. Be careful of connecting words such as *and* and *or*. Above all, don't hesitate to ask the panel to repeat a question until you are sure you understand it. Asking for questions to be repeated does not imply inattentiveness. In fact, after you have answered a complex question, you may want to ask the panel to repeat the question to make sure you completely covered all parts of the question. Answer all questions as crisply and concisely as you can. Don't skip any questions if you know anything at all about the subject; you may get credit for a partial understanding. Take a few seconds to organize answers in your mind before speaking—a well organized answer increases your credibility with the panel. On the other hand, avoid rambling which plants doubt in the panel's mind about whether or not you really know the answer. Don't believe the theory which says if you talk long enough, you're bound to hit the anchors for the question. Don't try to con the panel; incorrect information is definitely a "turn off" for the panel. Although there is not a time limit for the interview, balance the time you spend on each response. Take enough time to avoid missing a key point, but keep some track of time to show you are organized. As a rule of thumb, keep answers from 3 to 5 minutes.

Beyond technique in answering questions, present a professional image. Be early. Be positive! Always appear confident during the interview. Be aware who's who on the panel. Direct your comments more to voting members than to the nonvoting CCCMP representative. Remember panel members are human; they will probably tire as they undergo approximately 60 interviews in a week. They work hard to avoid any scoring inequalities, but you can help your own cause. Keep your answers especially crisp as you interview.

In summary, there are many positive steps you can take to succeed during the interview, which is the major deciding factor in TPS. Overall success depends on how well you translate your skills and experience when you answer interview questions. Because you have to sell yourself, an interview is the toughest marketing job you will ever encounter. The ultimate keys to a good showing are research and practice. With the proper preparation, you can be one of the outstanding comptroller professionals who shines during the next CCCMP interview cycle.



Lt Col Katz, who recently served on a CCCMP interview panel, is Deputy Director of Program Control in the Propulsion SPO (ASD) at WPAFB OH. His current assignment entails management of financial cost, and program analysts involved in major Air Force acquisitions of gas turbine engines. Previously, he was executive to the Director of Cost, HQ USAF and Director of Cost and Management Analysis, HQ Alaskan Air Command. He holds a Bachelor's degree in math from the University of Texas, an MBA from Florida State University, and is a Certified Cost Analyst. Lt Col Katz is a member of the Institute of Cost Analysis and ASMC.

The Tax Reform Act of 1986: Tax Cut or Tax Increase?

Rated Best Article for the January 1987 Issue

Lt Col Glenn R. Zauber's article, ***The Tax Reform Act of 1986: Tax Cut or Tax Increase?***, was chosen by the major command Comptrollers as the best eligible article published in the January 1987 issue. Lt Col Zauber is Chief, International Accounting Systems Branch, Directorate of Plans & Systems, Air Force Accounting and Finance Center, Denver CO. Lt Col Zauber becomes the first of four finalists to compete for the ***1987 Best Author Award***.

Second place was taken by **Mr James J. Luyk**'s article, ***Base Budget Automated System: The Focal Point of Financial Management***. Mr Luyk is a budget analyst assigned to the Budget Support Division Information Systems Team, Directorate of Comptroller Support, AFAFC, Denver CO.

Third place went to the article authored jointly by **Mr Charles H. McClure**, **Capt James P. Dicharry**, and **Capt Robert E. Spath**, ***Everything You Wanted to Know about Military Banking but Were Afraid to Ask!*** The authors are assigned to the Directorate of Accounting Operations, Air Force Accounting and Finance Center, Denver, CO—Mr McClure is Chief of the Banking and Contract Financing Division; Capt Dicharry and Capt Spath are action officers.

Congratulations to all!

Assessing Government Accounting and Financial Management Systems Through Consolidated Systems Evaluations

by Mr Stephen Delap

Recent legislative and regulatory initiatives have seriously questioned the effectiveness of accounting and financial management systems evaluations conducted by executive departments and agencies. Criticized largely as a haphazard collection of uncoordinated and informal management reviews, past evaluations have far too often failed to identify and correct major problems such as:

Excessive system operating costs and ineffective operating procedures.
Over-obligated and misused funds.
Loss of control over cash and property.
Inadequate identification and collection of accounts receivable.
Failure to identify and pay debts on time.
Untimely generation of needed management reports.
Missing or inadequate internal controls.
Lack of compliance with other critical internal or external system requirements.

The evaluations themselves were generally "piece of the pie" efforts limited to specific system processes or segments. They were usually undertaken to respond to immediate General Accounting Office **(GAO)**, Congressional, or other external inquiries; and most often failed to provide any reliable hard information on how well the systems actually performed. With the advent of greatly increased systems documentation, evaluation, and reporting requirements mandated by the *Federal Managers' Financial Integrity Act* **(FMFIA)**, **Office of Management and Budget (OMB) Circular A-127**, and other recent financial management initiatives, a better method of evaluation was clearly needed.

The *Consolidated Systems Evaluation* **(CSE)** program offers one viable solution. Developed and successfully implemented by internal management at the Navy Accounting and Finance Center **(NAFC)**, the CSE program provides an organized, dynamic, and performance oriented life-cycle approach to accounting and financial management systems to reasonably ensure they are developed, operated, and maintained in the most efficient and effective manner possible, and in compliance with all critical internal and external requirements.

Why Systems Fail

Government accounting and financial management systems are particularly complex. Regardless of their specific design and purpose, the systems must meet both internal operational and management informational needs, as well as mandatory external requirements established by such organizations as the GAO, OMB, Department of the Treasury, and Department of Defense. The systems must further balance these internal and external requirements with the need for user friendly protocols; single entry posting; economical, efficient, and effective automated and manual processes; and well-defined internal controls.

The processing environment for government accounting and financial management systems is also complex. Most systems have multiple data bases which can be configured in a variety of ways. Data entry and updating of these data bases can be either online inquiry through fixed format screens; standardized hard-copy reports; or user defined generalized report generator packages. These systems also process multiple transaction types, each with unique editing, validation, and updating requirements.

The development of such systems obviously requires a well-planned, structured approach to assure successful implementation and user satisfaction, as well as eventual GAO approval. Unfortunately, organizations have often failed to recognize the system complexity and linkages among the functions, and have thus encountered difficulties during developmental activities, initial system operations or the GAO approval process.

Some of the more common pitfalls or shortcomings associated with past systems development efforts have included:

• The specific system's mission and objectives; pertinent internal and external requirements which must be addressed; and the true system operating environment (including necessary interfaces with other systems) have not been fully identified or considered. Management has only a general idea of the system desired, and development efforts are initiated before the "big picture" is known. In other words, the specific job to be accomplished has never been defined.

• There is no single manager ultimately responsible for the success or failure of the system development effort. Although a single overall system manager may have been designated, the development work has been divided among a number of organizational units which tend to operate independently (often without consulting the designated system manager or each other when appropriate), and sufficiently "cloud" the issue of exactly who is responsible for what.

•The development tasks are not properly divided up and assigned to appropriate specialists. For example, accounting systems which must meet critical GAO and Treasury accounting requirements are developed without utilizing the services of qualified systems accountants who know these requirements, and could assure that they are met. Consequently, all critical requirements are not incorporated; the systems do not receive required GAO approval; and costly post operational "fixes" are required.

• Sufficient resources are not devoted to the development effort. Although understaffed or lacking

necessary professional disciplines, management undertakes the effort anyway. In other cases, needed resources may already exist in-house, but simply not be employed. As a net result, the development effort drags on well beyond schedule, and in some cases the system is never implemented at all.

• Top management does not really support the effort being undertaken. Consequently, inadequate funding or other resources are provided, and the system development effort is doomed to failure from the onset.

• Although proven and required systems development methodology and procedures exist, they are neither fully understood nor followed. This often results in an undocumented system which is partially or fully resident only in the minds of a few key managers and is almost impossible to properly maintain.

CSE Program

Recognizing the need for a better high level management oversight, evaluation, and reporting method for systems development and operations activities, the Department of the Navy **(DON)**, NAFC recently developed and successfully implemented the CSE program. The capabilities provided by this program have subsequently been mandated by **DOD Directive 7045.16** and **DOD Instruction 7220.9M** *(Chapter 12* **revised)** which implement **OMB Circular A-127**. The DON implementation of this DOD direction is contained in **Secretary of the Navy (SECNAV) Instruction 7000.18D**.

The CSE program itself provides a comprehensive, structured, and objective method to provide responsible DON management with at least reasonable assurance that their accounting and financial management systems are developed and operated efficiently and effectively, and in compliance with all critical internal and external requirements related to:

• GAO, OMB, Treasury, DOD, and DON mandated accounting and cash management requirements (including the degree to which accounting and financial management data does or will support budget preparation, analysis, and execution).

• GAO, OMB, DOD, and DON internal controls requirements (utilizing a state of the art automated threat identification/quantification and achieved risk reduction software package).

• ADP soundness (including the adequacy of planned or actual hardware/software configuration).

• Functional soundness (including the accuracy of and adherence to the stated system mission and objectives, unique operating environment characteristics including necessary systems interfaces, and the adequacy of the actual system "fit" into the overall DON operating environment).

• User information needs requirements (including the degree to which these needs have been accurately identified and addressed).

• Compliance with key DON systems planning documents such as the Strategic Financial Management Master Plan (the five year plan mandated by OMB Circular A-127).

An evaluation of an entire system is normally performed at one time with the ultimate objective of providing DON Comptroller **(NAVCOMPT)** certification that the system meets all critical internal and external requirements. The CSE program is not intended to supplant the GAO systems approval process, but rather to provide at least reasonable assurance that the systems will received necessary GAO and other external approvals, as well as continue to operate in the most efficient and effective manner possible.

Team Approach

The evaluations themselves are performed under a team approach. This usually entails a team of three to five members under the direction of a single team leader. The specific skills utilized include individuals with in-depth experience in ADP, accounting, and various other requirements involved.

A detailed written procedural manual is followed, and separate manuals are used depending on whether the system being reviewed is operational or in the development stage. Throughout the evaluation process, high-level managers from the NAFC and system's activity are directly involved and are periodically briefed as to the evaluation status, management decisions needed, and specific criteria employed.

Although the CSE procedures manuals were developed to specifically incorporate internal DON accounting and other requirements, the procedures themselves are universally applicable to any government systems. Only slight modifications would be required to incorporate Air Force or other agency requirements instead of those of the DON.

Life Cycle Approach

Performed by a permanent multi-disciplinary staff of NAFC experts from the various requirements areas, the CSE program provides independent cyclical evaluations of accounting and financial management systems DON-wide (i.e., Navy and Marine Corps) under an ongoing life cycle type approach. This results in systems being evaluated at the following four distinct stages:

• **Initial Concept**—This evaluation addresses such questions as the accuracy and workability of the proposed system mission and objectives; up-front identification of probable required systems interfaces, applicable accounting and other requirements; and the adequacy and abilities of available in-house system development staff.

• **Design/Development**—This evaluation addresses such questions as whether system development staff are aware of and following required DON development policies and procedures; the adequacy and abilities of development staff actually assigned to the effort; the adequacy of the identification of all critical internal and →

Assessing Government Accounting and Financial Management Systems Through Consolidated Systems Evaluations . . . (Continued)

external requirements and the methods to address them; and the overall quality of in-house management and oversight of the development effort.

• **Initial Operation**—This evaluation addresses such questions as the accuracy/timeliness of information provided; the adequacy of in-house system support and maintenance staff and procedures; the degree to which the system actually meets critical internal and external requirements; the accuracy and existence of all required system documentation; and the adequacy of actual interfaces with other DON systems.

• **Continued Operation**—During this stage, a system is periodically re-examined to assure its continued efficiency, effectiveness, and compliance with critical internal and external requirements (including any major requirements changes since the last evaluation).

Although the focus of each stage of an evaluation may differ somewhat, each stage does encompass all of the aforementioned requirements areas. Consequently, the more common management problems contributing to systems failures are also addressed. Specifically:

• The true system mission, objectives, critical internal/external requirements, and operating environment concerns have been fully identified and verified by CSE (and agreed to by management) during the initial concept stage).

• The responsible system manager, key sub-management levels, and the operating adequacy of this set-up is continuously evaluated by CSE, and problems are addressed before they are allowed to become critical.

• The adequacy of development resources devoted (including the correct division of duties) is constantly monitored by CSE, and problems are brought to management attention before they are allowed to get out of hand.

• Through the CSE approach, systems are properly documented, and any lack of needed management support for the development effort is quickly surfaced, and appropriate action taken.

CSE Results

Final CSE results, reports, and related management decisions (including agreed to corrective actions) are well documented, and made available for review by organizations such as GAO, OMB, and the Naval Audit Service (**NAS**). By providing this focal point for external audit and other reviews, the CSE program both facilitates these reviews, and relieves the system managers or some of the increased workload normally associated with them.

Evaluation results and supporting details are also reported to DOD as required to allow development of the DOD FMFIA Report (Section 4), and as support for the DON Budget Submission, Exhibit 43, as required by **OMB Circular A-11**, and **DOD Instruction 7110.10**.

Summary

Both the GAO and NAS have completed in-depth audits of the CSE program, including its highly successful application to several DON support systems. Both have strongly endorsed CSE as an effective, innovative, and badly needed technique to assure that government accounting and financial management systems operate efficiently, effectively, and in compliance with all critical internal and external requirements. The NAS has further chosen to utilize the program in performing a number of its annual system evaluations.

The OMB has also recently identified the DON as having the best overall FMFIA process of any department or agency within the entire federal government. The CSE program was specifically identified and praised as a highly effective and innovative integral part of that process.

Since the entire system is normally evaluated at one time, the CSE program does require a somewhat higher initial investment (i.e., a large system can take a team of three to five members several months to complete). However, considering the probable cost of not doing them (i.e., costly post-operational "fixes"), evaluations to date have proven to be well worth this initial up-front investment, especially in the concept and development stages.

Although only utilized within the DON to this point, the CSE program itself is equally applicable to the Air Force or any other government department or agency. Considering the growing emphasis on government financial management and ever shrinking resources, the real question should be whether a department or agency can afford not to adopt such a proven program when it becomes available.



Mr Delap is currently an audit manager assigned to the Representative for AFLC ADP Modernization Programs, Air Force Audit Agency, Wright-Patterson AFB OH. He holds a bachelor's degree with a major in accounting from Rockhurst College Prior to his present position Mr Delap was a system's accountant with the Navy Accounting and Finance Center, where he was directly involved in developing and prototyping the consolidated systems evaluation program. Mr Delap is a member of the American Society of Military Comptrollers and the Association of Government Accountants

Optimal APR Encryption

Subtitle: How To Get an APR Through the Boss

by Captain Bob Schramm

RATER'S COMMENTS FACTS AND SPECIFIC ACHIEVEMENTS: MSgt Fillintheblank performed all assigned duties in an outstanding manner during the reporting period. He is the Chief of Commercial Services and Material He is responsible for over 50 million dollars in disbursements annually. In addition, he prepares 300 vouchers daily He is a master technician who has the ability to help people solve the most complex and complicated problems. In fact, his expertise and in-depth technical knowledge has ultimately helped resolve the VW29B47 difficulty. Every person and every section could benefit from his all encompassing knowledge of this highly complex and technical field. In fact, his tremendous understanding of Commercial Services reorganized the section. He is an excellent example to our young airmen to follow He is normally well within 35-10 standards and does everything asked. SUGGESTED IMPROVEMENT AREAS MSgt Fillintheblank now has a handle on his temper and it rarely causes problems now. His grammer is improving to. EDUCATIONAL AND TRAINING ACCOMPLISHMENTS: MSgt Fillintheblank's educational achievement are profound, and have resulted in his attaining the award of a Degree 2 years ago He is now contemplating pursueing a master's degree. OTHER COMMENTS: MSgt Fillintheblank is usually a most trustworthy and reliable NCO. He should be afforded the opportunity to more with other SMAs to broaden his understanding of the accounting and finance field In all, he is a superb technician, a model sergeant, and capable of handling any problem.

Imagine you are a finance officer. Let's say you just got the above APR on MSgt Fillintheblank. The front is all 9s and you read the back.

Do you like it?

Should you make a few changes?

Definitely! This APR is a killer. Fillintheblank will never see another stripe. What's wrong with the APR? Let's dissect it sentence by lovely sentence and really look at what it says.

MSgt Fillintheblank performed all assigned duties in an outstanding manner during the reporting period.

"*. . .all assigned duties. . . .*" Really! These words are another way of saying he did what he was told—nothing more. Of course, this phrase hurts because an NCO should be actively seeking responsibility. Since the APR is rating performance during a specific reporting period, it is redundant to restate that fact by saying, "*. . .during the reporting period.*"

He is the Chief of Commercial Services and Material.

The writer confused the front of the APR with the back. This sentence should be placed under "Job Description" on the front. The remarks section should state how well the person performs—not rehash their duties. The job description section of APRs isn't covered here but, it is very important. Suffice it to say great care should be given to that section also. Another commonly made mistake is that ***materiel*** is misspelled.

He is responsible for over 50 million dollars in disbursements annually.

This sentence is also job description material. What also makes this sentence inappropriate is that anyone can carry a lot of responsibility. The remarks section should tell what someone does with that responsibility and how well he/she handles it. Saying someone is responsible for something is usually unimpressive.

In addition, he prepares 300 vouchers daily.

Besides being more appropriately placed under "Job Description," this sentence belongs in the APR of someone more junior. If a master sergeant is preparing 300 vouchers daily, he isn't supervising. Quite simply, he won't get promoted to senior master sergeant based on his voucher preparation skills.

He is a master technician who has the ability to help people solve the most complex and complicated problems.

In most cases, a master sergeant should not be a technician. Instead there should be a strong statement somewhere about his supervisory/management ability. Particularly damaging is the use of the phrase "has the ability." He ***has the ability to help*** but does he help? Apparently only when told by his supervisor.

In fact, his expertise and in-depth technical knowledge has ultimately helped resolve the VW29B47 difficulty.

Why is the word "*has*" in this sentence? It's excess baggage. The phrase "*. . .and in-depth technical* →

knowledge. . .'' is redundant and can also be scrapped. Try changing ''*helped resolve*'' to simply ''*resolved.*'' It is much stronger and forceful to simply say, ''*He resolved the VW29B47 difficulty.*'' Are you wondering what the problem was with the **VW29B47**? If it had said **MAFR** or **ATRAS** would that make it better? If you answered yes, then sit back down and pay closer attention.

People totally unfamiliar with comptrollership will be reading these APRs. They won't understand **MAFR** or **ATRAS**—or most other acronyms we use. Rather than get into lengthy discussions of intricate systems, try to use simpler terms to get your point across. In this example, use ''*a computer*'' instead of ''*the VW29B47.*'' Then add a ***simple*** explanation to show the significance of the feat. Again using the same example, follow-up the sentence with ''*This action saved the section 200 hours in overtime and improved customer service.*'' If the above sentence is left without explanation, the chances are good that future readers will simply ignore it.

Every person and every section could benefit from his all-encompassing knowledge of this highly complex and technical field.

There's a great deal wrong with this sentence. As before, ''*could benefit*'' is faint praise. The sentence suffers from the overblown phrase ''*all-encompassing knowledge.*'' Finally, the writer wore out his point. MSgt Fillintheblank is a technician. Now what else can he do?

In fact, his tremendous understanding of Commercial Services reorganized the section.

No, it didn't. ***He reorganized.*** His understanding allowed him to reorganize. See the difference? Also, the phrase ''*in fact*'' was just used two sentence ago. Over-using expressions and repetition make for dull reading.

He is an excellent example to our young airmen to follow.

Grammatically incorrect. It should read ''*. . . example for our young airmen. . .*'' This error may seem simplistic. Unfortunately, many APRs, even in final ***signed*** form, contain typos and grammatical errors. Even if you aren't the best writer, you can still make sure there are no spelling errors.

He is normally well within 35-10 standards and does everything asked.

Ouch! An average NCO is normally within ***AFR*** (this *is* a regulation) **35-10** standards. A ***good*** NCO exceeds them and presents a sharp image. Another problem with this sentence is that the two halves don't relate to each other. Last, but not least, we find that he ''*does everything asked.*'' You should expect that from an average airman. An NCO should do much more—even an *average* NCO. This statement confirms what we suspected in sentence one. Here is an NCO who is content to watch the parade pass him by.

MSgt Fillintheblank now has a handle on his temper and it rarely causes problems now.

This left-handed compliment will hurt Fillintheblank's promotion chances. The ''Suggested Improvement Areas'' section should be used wisely. If Fillintheblank overcame a problem, then, in the ''Other Comments'' section, note that he has become ''*a level-headed and mature individual who is calm in a crisis.*''

His grammer is improving to.

''***Grammar***'' and ''***too***'' are both misspelled. Once again, the ''Suggested Improvement Areas'' section should be used with caution. If it is not a serious problem, you probably don't want to address it. If it is serious, then include any actions the rated has taken to improve the deficiency.

MSgt Fillintheblank's educational achievement are profound, and have resulted in his attaining the award of a degree 2 years ago.

In one form or another, this type of sentence occurs frequently in APRs. It's someone's idea of high falutin' language. Also, the case doesn't agree. It should read ''*. . . achievements are.*'' There should not be a comma after profound. The sentence is ***far*** too wordy. ''*. . . Have resulted in his attaining the award of a degree. . .*'' should be shortened to ''*He has a bachelor's degree.*'' Finally, only ***this*** period's achievements should be recognized.

He is now contemplating pursueing a master's degree.

That's nice. Too bad it means nothing. Thinking about something isn't doing it. If he is now ***pursuing*** (misspelled above) a degree, write down how many hours he's earned and how many he completed during the period.

MSgt Fillintheblank is usually a most trustworthy and reliable NCO.

Oops! He's ''*usually*'' trustworthy. Then that means he is occasionally untrustworthy. Are you sure you'd want someone who is *usually* trustworthy working in your section?

He should be afforded the opportunity to move into other SMAs to broaden his knowledge of the accounting and finance field.

Whoa! First the APR says he has vast knowledge in the field. Now the writer is recommending he be moved to ''*broaden his knowledge.*'' The point is don't contradict yourself when you are writing an APR. Believe it or not, it happens frequently. Most contradictions happen between the front and the back. Make sure the remarks on the back support the ratings on the front. Again, be careful about using acronyms. How many people outside accounting and finance have ever heard the term ''*SMA*?'' How many know what an SMA is? When in doubt, spell it out!

In all, he is a superb technician, a model sergeant, and capable of handling any problem.

These phrases are not parallel. The first two phrases describe ***him***; i.e., ''*. . . a superb technician, a model sergeant. . . .*'' The last phrase doesn't describe him, it

describes his ability. When you use a series of phrases, make sure they are of parallel construction. Also, the point that he is a technician has been driven into the ground. As a rule of thumb, don't mention a characteristic more than twice. Indeed, once is usually enough.

Sometimes what *isn't* said is more important than what *is* said. This APR does not close with a promote statement. That omission sends a very important message to the board. Also, no mention is made recommending Fillintheblank for the NCO or Senior NCO Academy. Maybe he's a graduate or maybe it's an oversight. The writer also omitted statements about outside awards and activities. Perhaps Fillintheblank is not community-minded—or is it another oversight?

Sadly, Fillintheblank's APR is common. Occasionally, you will see it all come together—misspelled words, overblown phrases, poor grammar, contradictions, omissions, and left-handed compliments. Usually, though, you'll find parts of it in any APR. Whether a part of it is bad or it's all rotten really doesn't matter. Either way a person's career can, *and will*, be damaged. Please be careful because as you can see, while every word may not literally be a landmine, every word can be a literary landmine.

Tips for Improving

You can write better APRs. You can avoid getting APR drafts back that are so covered in red that they look like autopsy tables. Here's how you can get them through your boss the first time.

When you begin to write an APR—Don't! First, make a list of all the person's accomplishments for the reporting period:

★ Honor Guard
★ Professional Performer
★ Airman of the Month

Include off-duty and community activities:

★ Volunteer Red Cross Swimming instructor
★ Rod and Gun Club President
★ Squadron football team
★ Enrolled in college—86 semester hours to date
★ Graduated from NCO Preparatory Course

Then, write on your list the things this person does that are particularly good (or bad!):

★ Handles customers well
★ Outstanding reputation at command
★ Reduced outstanding widgets list

Next, go back and try to support these statements with facts:

★ Handles customers well—30 customer surveys praised him/her by name.
★ Reduced outstanding widgets list—from 612 to 25. Staff Assistance Visit team said it was the best in command.
★ Outstanding reputation at command—SAV team comments. No late reports in three years. No errors.

Over the course of a week, review the list several times. Add to it and improve it. Now you're ready to write. Match the accomplishments to the appropriate headings. If you are writing endorsements for others, set aside one or more items on the list for additional endorsements. Save them because it's best to include at least one specific accomplishment in each endorsement. Tell what the person did and how well he/she did it, using the specific accomplishments as justification. Add promotion statements and suggested assignments (where appropriate) and your first draft is completed.

Finally, after you have written your first draft, read it very carefully and keep reading it again and again. On each review, check for something different, like spelling, grammar, wordiness, or simplicity of language. Are your sentences in the active voice? Are they even sentences? Have you included a promotion statement?

It is particularly important you read the APR "cold." In other words, put it away for a day or two and then come back to it. Look at the APR as if you were someone else seeing it for the first time. Read it slowly, line by line. Use a ruler, if necessary, as a reading guide or prompter. Is the APR easily understood and does it say what you want it to say?

Napoleon allegedly promoted an idiot to the rank of general and kept him on his staff. When Napoleon wrote an order, he would give it to the idiot. If the idiot understood the order then Napoleon would send it out. The point is, writing should be clear and understandable. Write in language a fifth grader could understand. Keeping most of your sentences short will usually improve clarity.

Some of you may be thinking this method will take a lot of time. You're right! Expect to take 4 to 5 hours spread out over the course of several weeks to write a good APR.

In summary, these rules will help "get the red out." Start writing the APR well before the suspense date. Make a list of the rated's accomplishments. Support those points. Keep words and sentences reasonably simple. Revise it many times and target a different point for each revision. Finally, make sure you've included everything—like promotion statements. Do these things and you'll get your APR drafts through faster and with fewer revisions.



Capt Schramm is the Accounting and Finance Officer at Chanute Air Force Base, Illinois. He holds a BS in accounting from the University of Missouri and an MBA from the University of Texas. He has been in Comptroller Plans and a programs analyst at Headquarters Air Training Command, and an auditor with the Air Force Audit Agency. He is a Certified Public Accountant. He is a member of the ASMC and helped start the Pacesetter Chapter at Chanute AFB

United States Air Force COMPTROLLER Awards for 1986

Congratulatio

Base Comptroller of the Year



Lt Col George Stringer
39 CPTS/CC (USAFE)
Incirlik AB Turkey

Base Accounting & Finance Officer, Airman, & Civilian of the Year



Capt Shari L. McLendon
LTTC/ACF (ATC)
Lowry AFB CO



TSgt Karen Plichta
1012 ABG/ACF (AFSPACECOM)
Thule AB Greenland



Mr James Genimatas
509 BMW/ACF (SAC)
Pease AFB NH

Base Cost Officer, Airman, & Civilian of the Year



Capt Lee A. Iverson
BMO (AFSC)
Norton AFB CA



SSgt Robert C. Evans
354 TFW/ACC (TAC)
Myrtle Beach AFB SC



Mr James R. Barnum
SD/ACC (AFSC)
Los Angeles AFS CA

Base Budget Officer, Airman, & Civilian of the Year

No Photo Available

Capt Richard P. Gustafson
24 COMPW/ACB (TAC)
Howard AFB Panama



SSgt Mark A. Kinsey
836 AD/ACB (TAC)
Davis-Monthan AFB AZ



Ms Patricia L. Ellingwood
27 TFW/ACB (TAC)
Cannon AFB NM

the Winners!

Outstanding Contributions to Comptrollership

Air Staff/AFAFC



Lt Col James B. Streets
HQ USAF/ACCE
Washington DC



SSgt Danny P. Eastin
AFAFC/CPB
Denver CO

TIE



SSgt Thomas C. Anders
AFAFC/XSPB
Denver CO



Mr Edwin L. Mankey, Jr
AFAFC/XSGB
Denver CO

MAJCOM/SOA



Maj Wade C. Humphries
HQ MAC/ACC
Scott AFB IL



MSgt Robert O. Burke
HQ SAC/ACFP
Offutt AFB NE



Ms Joan G. Tipton
HQ TAC/ACBOM
Langley AFB VA

Resource Advisors of the Year

Resource Advisor—Base

No Photo Available

SSgt Brian M. Sumner
485 TMW/SP (USAFE)
Florennes AB Belgium

Resource Advisor—MAJCOM/SOA

No Photo Available

Capt Leah Miller
HQ USAFE/DOOT
Ramstein AB Germany

Educator of the Year



Lt Col Charles E. Daugherty
AUCPD/AC (AU)
Maxwell AFB AL

→

United States Air Force Comptroller Awards (Continued)

(For Below MAJCOM/SOA Level)



Best Comptroller Organization

410 BMW/AC (SAC)
K.I. Sawyer AFB MI



Best Accounting & Finance Office

410 BMW/AC (SAC)
K.I. Sawyer AFB MI



Best Budget Office

3750 CPTS/ACB (ATC)
Sheppard AFB TX



Best Cost Office

WR-ALC/AC (AFLC)
Robins AFB GA

Air Force Audit Agency's Outstanding Auditors for 1986

Outstanding Project Supervisor



Lt Col Victor V. Snider
Forces & Mgt Division
HQ AFAA/FSF-Norton AFB CA

Outstanding Project Manager



Mr Roscoe L. Higginbotham
Install Logistics Division
AFAA/QLI-WPAFB OH

Outstanding Field Supervisor



Maj Kirk L. Links
AFAA/Space Division
Los Angeles AFS CA

Outstanding Field Auditor



Mr Lee Roy H. Waugh
Area Audit Office
Ellsworth AFB SD

Outstanding Staff Member



Mr Byron J. Griffith
Tech Svcs Division
HQ AFAA/DOT-Norton AFB CA

Need Office Copies of *The Air Force Comptroller*?

We have received numerous requests by telephone and letter to send copies of *The Air Force Comptroller* to various activities throughout the Air Force. Due to the number of copies supplied to the magazine office and lack of personnel on the staff, we cannot provide this service, especially on a recurring basis.

This does not mean you can't obtain a copy or increase the number of copies received by your organization; however, you must go through your Publications Distribution Office (PDO). The procedure to follow is quite simple:

> Ask your "Customer Accounts Representative," usually located in the administrative section of your organization, to fill out an *AF Form 764a* (RQN and RQMT Request), refer to *The Air Force Comptroller* as *AFRP 170-2*, tell them the number of copies requested, and submit the form to your PDO.

Before you know it, your office will start receiving copies of *The Air Force Comptroller* on a recurring basis.



NOTES FROM THE:

Directorate of Budget

Maj Gen L. W. Smith, II, Director of Budget **Autovon 225-1875**

Revision of the Expense-Investment Criteria

The FY 88 Budget includes a significant revision to the expense/investment threshold—from $5,000, the level since FY 86, to $25,000 with funds transferred accordingly. This change was jointly requested by the three service Comptrollers last fall. Previous studies indicated 85% of equipment items purchased at most bases cost below $25,000. If approved by Congress for next year, the increase will significantly enhance the flexibility of installation commanders to manage their resources.

FY 88/89 President's Budget

The first biennial President's Budget **(PB)** was submitted to Congress on 5 January 1987. The USAF *Total Obligational Authority* request is $100.0 billion for FY 88 and $105.7 billion for FY 89. Real growth compared to the previous years is 2% and 3% respectively. The preparation of 2 years' worth of answers to Program Budget Decisions, Major Budget Issues, budget exhibits, and justification materials was a tremendous workload for the people in the Directorate of Budget and the rest of the Air Staff. We appreciate the assistance of the MAJCOMs in rapidly turning around our requests for information.

Since we have already submitted a budget for FY 89, there is no FY 89 **POM** drill this year. However, because the FY 88/89 PBD's did not address the outyears, the Air Staff has begun a series of internal reviews to identify disconnects in the FYDP. We in Budget will conduct the annual Summer Review to ensure that our execution is on track for FY 87 and to identify sources or problem areas which will impact the FYDP. The Air Staff is beginning a series of actions to identify programmatic disconnects in the event there is an update to the PB. We will keep you in the loop as decisions are made.

FY 87 Obligation and Outlay Plans

We have submitted our FY 87 Obligation and Outlay Plans to OSD. The FY 87 obligation plan is $117 billion. This is an ambitious execution goal representing a $3.8 billion increase over our FY 86 actual obligations of $113.2 billion. Planned FY 87 outlays are $92.8 billion, while actual FY 86 outlays were $91.2 billion. The FY 87 outlay plan total is, for all practical purposes, a ceiling for Air Force FY 87 outlays because OSD has assured Congress that it will manage outlays to remain within forecasted levels. Because of this, OSD has directed all reprogramming requests must be outlay neutral. They have also emphasized that obligation and outlay variances from plan must be investigated and assessed upon receipt of monthly flash data. Variance reports are due to OSD within 48 hours of receipt of the flash data. These variances will also be a matter of discussion at program execution reviews conducted by the OSD Comptroller.

FY 87 O&M Highlights

Fiscal Year 1987 started a bit smoother than last year, since the appropriation bill was passed early in the fiscal year and we had no Gramm-Rudman-Hollings reductions to contend with. The O&M account in the FY 87 President's Budget was reduced $2.6 billion by Congress to $18.6 billion. However, $1.4 billion of the reduction represented stock fund fuel and industrial fund refunds (i.e., cash that is sent back to the O&M account). Thus, the true reduction in O&M spending authority by Congress was about $1.2 billion (5%). Overall, we have about $1.5 billion more spending authority in FY 87 than in FY 86. This should provide more flexibility for the commands. However, there are still several uncertainties. We have no guarantees on receiving the FY 87 supplemental appropriation items (Federal Employee Retirement System **(FERS)** and **CHAMPUS**), and some budgeted transfers into O&M, such as foreign currency fluctuation funding, will be withheld by OSD pending review of outlay status later in the year. Outlay considerations are increasingly affecting all OSD funding decisions. This makes it even more important that managers at all levels monitor their budget execution very closely and be prepared to provide reasons for variances from the approved outlay plans. In summary, FY 87 should be as good a year for O&M as FY 86 was—but there are some uncertainties regarding the proposed supplemental and outlay targets that will make financial management especially challenging for all of us.



NOTES FROM THE:

Assistant Comptroller for Accounting & Finance

by Brig General Mark J. Worrick **Autovon 926-7461**

Air Force Financial Management. Consistent with the intent of Congress in the Federal Managers' Financial Integrity Act **(FMFIA)** of 1982, the Air Force Accounting and Finance community is continuing to minimize and discourage the opportunities for Fraud, Waste, and Abuse **(FW&A)** through closer attention to the adequacy of internal controls and a strong commitment and vigilance in the area of accountability. While internal control principles apply to any area where FW&A can occur, they are particularly important in relation to financial systems. The FMFIA mandates federal agencies to strengthen internal controls and compliance with GAO accounting principles and standards. Annually, we have evaluated our progress against this mandate and issued additional guidance to systems managers to assist them in their tasks of ensuring system integrity. Our progress has been substantial. The Air Force implementation guidance to the DOD instructions has been published in **AFR 170-29**, *Principles, Standards, and Policies of the Air Force Financial Management Systems*. We have reduced the number of material weaknesses from the original 19 weaknesses in five systems to three weaknesses in two systems; two of which will be corrected in 1987. To comply with the DOD guidance for accounting systems evaluations, the Air Force requires an annual "general" review for each system or system segment not being reviewed in "detail" that year. Through these reviews, systems managers and operating personnel are able to check out all aspects of their systems to ensure their integrity. The Air Force Audit Agency is working closely with the Air Force Accounting and Finance Center to review all evaluation documentation, and in FY 1987 will begin conducting detail transaction tests of some of our systems. As part of their continuing check on federal agencies' financial management system integrity, the GAO will be conducting an audit of Air Force financial management systems in 1987.

Standard Materiel Accounting System (SMAS). The Standard Materiel Accounting System **(SMAS)** is being developed to replace the several existing base level automated and manual materiel accounting systems. The SMAS will be an online system (accounts receivable, accounts payable, general ledger, and trial balance reporting) and will standardize accounting processes, integrate accounting records, and provide standard interface with all base-level logistics systems (base supply, fuels, medical, and commissary). The SMAS development plan is to automate commissary accounting and provide an online trial balance reporting system in 1987, convert the medical-dental system in 1988, and then the standard base supply and fuels system in 1989 and 1990. The Automated Commissary Accounting System **(ACAS)** is the first increment of the SMAS and is being developed concurrent with the design and implementation of the Automated Commissary Operating System **(ACOS)** by HQ AFCOMS. In August 1987, the first increment of ACAS will be implemented and will include commissary accounts receivable, local purchase accounts payable, and online general ledger reporting system for commissary operations. In December 1987, the final increments of the ACAS will be implemented, which include interface of all transactions from ACOS and interfund bill processing. Also, in December 1987, the current stock fund reporting system will be replaced with an online system for stock fund trial balance reports for all stock fund divisions.

Computer Assisted Retrieval Microform System (CARMS). The **CARMS** project, which will replace hardcopy financial records at the AFO with microfilm retrieved through the use of a computer index, will soon be moving into the implementation phase. The contract was awarded to **Canon** in December 1986. Selection was based on lowest price after technical capability was assured. The systems acceptance test on Canon equipment began in February at Lowry AFB. Installation will begin Air Force-wide when acceptance testing is complete. CARMS is less expensive than the current hardcopy document handling system. Additionally, it will provide better service through more efficient information retrieval.

Reduction in By- and For-Others Processing. In October 1986, we began testing new procedures to reduce the flow of transactions and documents through the by- and for-others cycles. The initial application is for Air National Guard **(ANG)** units whose accounting records are on the same accounting data base as their host. As a result of the new procedures, ANG units are now able to update their accounting records the same day the host disburses the payment. The transaction does not flow from the host base to AFAFC through the for-others report, thereby eliminating document and transaction flow. Incremental implementation began in December 1986 and is scheduled for completion in May 1987. After all ANG units sharing data bases with their hosts are implemented, we will expand the new accounting procedures to other collocated Air Force activities.



NOTES FROM THE:

Directorate of Cost

Col M.L. Haines, Director of Cost **Autovon 227-5311**

In the past several issues we have discussed the progress of our initiatives to improve the ability of the Cost career field to support the Air Force mission. These efforts continue to occupy a good portion of our time, as well as yours, and are producing good results.

The Air Force Cost Center continues to become increasingly active as more personnel arrive. It is with great pleasure that we announce that **Mr LeRoy T. Baseman**, the current Associate Director of Cost, is assuming the position of Technical Director of the Cost Center. Most of the military positions have been filled or individuals programmed to fill vacancies. Hiring continues for our civilian positions. The Cost Center itself has moved from its temporary quarters on Columbia Pike to another temporary location in the Cafritz building within walking distance of the Pentagon.

Cost personnel at all levels will be assuming an increased role for economic analyses **(EAs)**. Eventually, we anticipate Cost will be the office of primary responsibility **(OPR)** for the performance of all EAs. A major step in this direction occurred on 25 February 1987, when the Director of Cost **(HQ USAF/ACC)** and the Director of Engineering and Services **(HQ USAF/LEE)** signed an agreement which established ACC as OPR for conducting, reviewing, and certifying EAs relating to military construction **(MILCON)** and military family housing **(MFH)** projects. Distribution of the agreement to the field will be made shortly through the MAJCOM/SOA/DRUs. Under the agreement, many tasks in EA preparation will be a shared responsibility with Engineering and Services, user/advocate, and Comptroller (Cost office/branch) taking the lead—depending on the nature of the task. We are also conducting discussions with the Air Staff Logistics Plans Division **(HQ USAF/LEXX)** on assuming OPR-ship for EAs related to Interservice Support Agreements. As for guidance on preparing EAs, the revised **AFR 178-1,** *Economic Analysis and Program Evaluation for Resource Management*, will be released to the field soon.

In addition to Engineering and Service and Logistics Plans, other areas having potential for increased cost involvement are being pursued (e.g., budget, supply, contracting, and data automation) and to some degree, top down taskings will result. However, we encourage Cost personnel at all levels not to wait for such taskings, but to actively seek out opportunities to provide increased cost support to decision makers. The potential is virtually unlimited; however, it cannot be tapped unless "costers" at all levels take the initiative. Keep the MAJCOMs and us informed on your successes, and let us know where and how we can help.

While these initiatives move forward, some of our other roles here at the Air Staff are seeing extensive activity. For example, the Security Assistance Division workload continues at a high pace. The Foreign Military Sales **(FMS)** Case Management Control System **(CMCS)** is in full scale development and testing with the budget module scheduled for implementation this summer. This system should significantly improve our case management efforts. Funding for the CMCS and the FMS Administrative Budget in general is very tight. While the case load has remained high due to past sales, current FMS sales on which the administrative revenue is based have substantially decreased. Consequently, the Defense Security Assistance Agency **(DSAA)** has reduced the Administrative Budget. A proposed Logistics Support Surcharge **(LSS)** of 3.1% is currently being staffed by DSAA and OASD(C) in recognition of the intensive workload associated with follow-on support. Once implemented, revenue from LSS will partially alleviate some of the shortfalls in the Administrative Budget. In addition, new ground is being broken in developing financial arrangements for cooperative R&D programs with foreign governments under the Nunn/Quayle Amendment to Section 27 of the Arms Export Control Act. Our people have been heavily involved in establishing the financial arrangements on this initiative which could result in increased R&D efforts being accomplished by other countries.

Efforts within all our divisions continue at a fast pace. We will keep you informed in future issues.



NOTES FROM THE:

Comptroller Information Management Office

by Col John L. Tracy

Autovon 224-4180

CIMO Conference

The *1987 Comptroller Information Management Office* **(CIMO)** *Conference* was held at Myrtle Beach AFB SC, 17—20 February 1987. The objective of the conference was to provide feedback to the Major Command Comptrollers/CIMO Focal Points on Air Force Comptroller information systems initiatives, and to provide a forum for crossfeed of information on the current/on-going projects and programs.

Small Computer Focal Point: An Expanding Role for CIMO West

The Directorate of Comptroller Support **(AFAFC/CW)** was established to support Air Force Comptroller functions not requiring physical location in the Pentagon. The Information Management Office **(AFAFC/CWI)** supports the Comptroller Information Management Office **(CIMO)**. A primary support function of AFAFC/CWI is the Comptroller Small Computer Focal Point **(SCFP)**. The SCFP was established as a result of a recommendation made in the Base Level Comptroller Improvement Program **(BLCIP)** final test report, dated 26 October 1982. The BLCIP test documented that small computers could be effectively used by the Comptroller community and provided information for acquiring and using small computers. The SCFP serves as the Comptroller functional expert on small computer hardware and software utilization. This requires interaction with the Air Force Small Computer/Office Automation Service Organization, MAJCOM Small Computer Technical Centers **(SCTCs)** and the Comptroller SCFPs established at each of the MAJCOMs/SOAs. To ensure maximum crossfeed, an information newsletter is distributed periodically and the Comptroller *Small Computer Catalog* has been established and is updated annually.

AFAFC/CWI is in the process of implementing new procedures for including applications in the *Small Computer Catalog*. Generally, the catalog will only include applications developed on software packages available off of Air Force standard contracts. Applications that appear to have Comptroller-wide merit will be functionally validated prior to inclusion in the catalog. Users should forward their software applications along with appropriate documentation to AFAFC/CWI via their MAJCOM Comptroller SCFP. AFAFC/CWI will then forward the application to the appropriate OPR for functional validation (**AFAFC/XSD** for accounting and finance applications, **AF/ACBMA** for budget applications, and the **Air Force Cost Center** for cost applications). Once functionally validated the application will be included in the catalog and available for Comptroller-wide distribution. To avoid duplication of effort, all Comptroller offices that wish to develop applications for stand-alone systems should first refer to the *Small Computer Catalog* to see if an application that meets their needs has already been developed.

AFAFC/CWI will be establishing a bulletin board on the Comptroller Office Automation Network **(COAN)** in the near future. The bulletin board will contain the Comptroller *Small Computer Catalog*. Automating the catalog will allow it to be dynamically updated and will give users the ability to download to their computer any application they wish to use. The bulletin board will be available to all Comptroller offices (including base level) via **DDN**. Users will be able to use the bulletin board to exchange information/ideas on Comptroller-related information initiatives.

AFAFC/CWI is also a key player in the *Air Force Comptroller Data Dictionary* **(AFCDD)** project discussed in this column in the January 1987 issue. AFAFC/CWI oversees the daily work of contractors who are currently building the base-level portion of the data dictionary and will be assuming many of the data administration responsibilities involved with the data management project.

Any questions concerning Comptroller small computer usage and related software issues should be directed to **Ms Penny Vincent** and **Mr Gary Nicholas** at **AUTOVON 926-7846.**



NOTES FROM THE:

Comptroller Plans Group

by Col Craig D. Elliot **Autovon 227-9992**

Comptroller Personnel Development, Training and Education (PDT&E)

What's happening in the world of Comptroller training and education? The Comptroller PDT&E Group has been meeting quarterly since early 1984 to manage the various initiatives we have undertaken to improve Comptroller training and education. It's time now to take a look at the group, its current initiatives and future planned actions.

The PDT&E Group was created for the purpose of coordinating all Comptroller training and education actions involving the comptroller functions and those Air Force activities charged with providing functional training and education to our Comptroller officer, enlisted, and civilian personnel worldwide. Chairmanship of the group was delegated to AFAFC/CWX, who brought together the Air Staff functional training focal points in ACB, ACC, and ACF (AFAFC/DO), along with representatives from AF/DPP, ATC/TT, STTC, AFIT, and PMCS (with MAC/ACX representing the commands) to work the actions required to satisfy our training and educational needs. The Comptroller Senior Enlisted Advisor and Comptroller Officer Assignments chief also joined. Over time, the charter was expanded to include as members AFLC/ACX (to represent the acquisition commands), COOF, CIMO, and CCCMP.

The group works the action items in Chapter 2 of the *Comptroller Action Plan* **(CAP)** as well as various PDT&E-related issues raised by individual group members, commands, and our Comptroller leadership. Communication with the commands has been a key to the successful operation of the group. Prior to each quarterly meeting (held at a group member or command headquarters site), AFAFC/CWX advises group members of the location and date, and asks for new agenda items which have surfaced since the prior group meeting. MAC/ACX and AFLC/ACX, respectively representing the operating and acquisition commands by proxy, then query their counterparts in the other commands for issues which, along with inputs from the group members, form the agenda. The status of the CAP, Chapter 2 action items and all open items from the previous meeting are also added to the agenda. At the meeting, the appropriate group members brief the status of their action item milestones and are tasked to work any new initiatives accepted by the group. AFAFC/CWX publishes minutes of the meeting and provides copies to group members, commands, and our Comptroller leaders.

Present Initiatives

The group is currently challenged to:

★ Develop and conduct initial COOF applications and system administration training at the bases.
★ Develop and publish a Comptroller Officer Upgrade Training Program **(AFR 170-33)**.
★ Conduct a feasibility study on options for converting comptroller OJT and formal training to a Computer Based Instruction **(CBI)** mode.
★ Develop a Budget Execution Analysis Course.
★ Publish an occupational survey of **AFSCs 67XX** and **674XX**.
★ Publish Training Development Plans for **AFSC 67XX/67XXX.**
★ Revise **AFSC 674X/674XX** training and education courses at STTC and AFIT, and career development guidelines to reflect the new AFSC structure and specialty descriptions.
★ Develop an orientation program and standardized training plans for **PALACE ACQUIRE** personnel recruited into the comptroller specialties.

Future Projects

The following are major group initiatives on the horizon:

★ Convert comptroller OJT and formal training to CBI to the extent feasible.
★ Implement COOF and other comptroller systems training into the resident courses at STTC.
★ Initiate a new occupational survey for **AFSC 672XX** due to COOF implementation.
★ Establish a Comptroller Systems Administrator resident course at STTC.
★ Restructure comptroller officer and enlisted AFSCs to more effectively and efficiently staff our future automated functions.

The Comptroller PDT&E Group chairman is **Major J. Robert Adams**, AFAFC/CWX, AUTOVON 926-2191. He'll be happy to discuss the group or the action items on its agenda with you.



Comptroller Civilian Career Management Program

Autovon 487-6450

by Ms Marti Maust

Career Ladders—Another Step Toward Career Fulfillment. As part of their revision to the Comptroller Civilian Career Management Program **(CCCMP)** Career Guide, the Training and Development Panel, chaired by Mr Al Babbitt, HQ AFSC/AC, developed career ladders for Comptroller civilian occupational series. The significant difference between career ladders and the master development plans also included in the guide, is the ladders help identify where positions are located by grade and occupational series. Individuals may then better assess the impact of mobility and career broadening opportunities.

Shown below are two of the ladders included in the career guide: **Table A** represents the distribution of CCCMP positions by grade level and geographic location. **Table B** represents CCCMP positions by grade and organizational levels. (***Note:*** The term "intermediate command" designates Air Logistics Centers and AFSC Product Divisions which do not conform to normal base level characteristics and also do not meet MAJCOM/SOA criteria.) These examples are summary data; breakouts by specific occupational series are included in the career guide and each local Central Civilian Personnel Office **(CCPO)** has a complete list of CCCMP positions by individual Air Force base.

As part of their individual career development efforts, CCCMP registrants need to ask themselves whether they are geographically mobile, if their long-term interests lie in a single functional area or in one requiring familiarity with multiple disciplines, and what training and education they are truly willing to undertake for personal development. Based on these insights and using the career ladders, individuals can then determine where the positions they are striving for are most plentiful and/or what occupational series offer the best opportunities at specific locations. This is not a process to be hurried. Long-term career plans require extensive research into organizational goals and requirements, an honest assessment of personal abilities and desires, and coordination with the career program and senior leaders. Career planning is also dynamic. Goals and accomplishments must be reviewed periodically for currency and continued applicability. CCCMP requires each registrant to be responsible for their own career. The career ladders are provided as another tool to help in this continuing process.

Long-Term-Full-Time Training Selectees. The Comptroller Civilian Career Management Program is pleased to announce the selection of seven individuals for the Air Force Mid-Level Management Development Program, academic year 1987-88.

CCCMP's selection to nomination ratio of 46% reflects both the quality of our nominations and the efforts of the Training and Development panel.

CCCMP primary selectees are:

Mr Jimmy Bowden, AFAA—Air War College
Mr William Johnston, HQ USAF—Armed Forces Staff College
Mr David Dunlap, AFAA—Air Command and Staff College
Mr Danny Davis, HQ USAF—LEGIS Fellows
Mr J. Walter Epply, HQ ATC—Education for Public Management (Harvard)
Ms Martha Maust, HQ USAF—Industrial College of the Armed Forces.
Mr Wallace O. Bassford, HQ USAF—Air Force first alternate and Air Force nominee for the DOD-wide position at the National War College.

Table A
Distribution of CCCMP Positions by Geographic Location
All Direct and Shared Series

	GS-12	GS/GM-13	GS/GM-14	GS/GM-15	SES
Washington DC	64	120	66	23	11
Wright-Patterson AFB	280	139	55	18	3
Lowry AFB	231	101	38	14	2
Norton AFB	30	66	25	7	4
Other Field Locations	1046	327	90	26	0
TOTAL	1651	753	274	88	20

Table B
Distribution of CCCMP Positions by Organizational Level
All Direct and Shared Series

	GS-12	GS/GM-13	GS/GM-14	GS/GM-15	SES
SAF	0	0	1	2	4
HQ USAF	6	44	38	15	7
MAJCOM	494	298	84	32	7
Intermediate Command	532	249	83	33	2
Base Level	619	162	68	6	0
TOTAL	1651	753	274	88	20



NOTES FROM THE:

Chief for Enlisted Matters

by CMSgt Ruall L. Sewell **Autovon 224-5437**

Comptroller Enlisted Career Development Guide

This guide is 2 years old and we are in the process of rewriting it, and hopefully will be getting it to the printers this month. No major changes in the upcoming issue—basically, just a re-evaluation of some career phase points and an update of Chapter 3 (*Cost Career Paths*). The Comptroller community will continue to provide you with the very best of training, education and counseling materials to get the job accomplished.

Mini-PMCS for Senior NCOs

This project has been discussed, argued and questioned for the last 2 years, and finally we have a decision—*No Go*! Gramm-Rudman-Hollings **(GRH)** strikes again—this time in the training and education area. There were a few factors which I will share with you that helped me throw in the towel on getting this course established. First of all, I cannot justify this course in today's financial environment. My survey of the enlisted force indicated a desire for the course but not on a continuing basis. Next, if you don't already know, Air University and Air Training Command are at full capacity and in the process of prioritizing their courses for possible cuts; therefore, new initiatives cannot be considered unless they are replacing an existing course with no additional costs. Lastly, any new requirements must go through the Program Objective Memorandum **(POM)** cycle with appropriate funding. If the present day PMCS is still functional in the outyears, maybe we can re-open discussions on this subject—say in the year 2000!

Permanent Change of Station (PCS) Policy

FY 1987 and probably FY 1988 are going to be lean years for PCS moves. There is a real funding shortfall and **CMSgt Tom Flowers** at AFMPC has his hands full trying to match requirements. Basically, CONUS to CONUS moves are out, unless your manning drops below 90 percent for your grade level and career field. Folks that are on a controlled tour, who thought they would rotate when their tours were over, may not rotate for several months. Personnel overseas have been given the opportunity to extend and I am sure several will exercise that option. The bottom line is: *If you joined the Air Force to see the world, you still can; however, the world has been reduced to Turkey, Korea and Iceland.*

[**Editor's Note:** See your local personnel assignments team for current stateside/overseas assignment policy.]

★★★★★★★★★★★★★★★★★★★★★★★★

1986 Award Winners

My congratulations to the following:

Danny Eastin—AFAFC
Thomas Anders—AFAFC

Robert Burke—HQ SAC

Karen Plichta—Thule AB GR

Mark Kinsey—Davis-Monthan AFB AZ

Robert Evans—Myrtle Beach AFB SC

These folks were our enlisted award winners and deserve your congratulations also. Competition was not keen this year—it was "tough as hell." All of you command winners that competed can pat yourselves on the back because you were in a photo finish.

★★★★★★★★★★★★★★★★★★★★★★★★



NOTES FROM:

The Colonels' Group

by Maj William E. Parsons—Deputy Chief, Management Division Autovon 487-6951

PCS Assignment Policy

In 1987, we will move less Comptroller colonels than in past years. Severe budget cuts in PCS funds have required the Air Force to modify PCS assignment policy which may affect the 1987 Comptroller game plan for colonels and colonel selectees. This article will discuss these changes and how they may affect you.

Prior to recent changes in policy, the Colonels' Group had waiver authority to "effect assignment" when a colonel did not meet the minimum time-on-station **(TOS)** requirement. The new policy increases the minimum TOS requirement for certain assignments and elevates the approval authority. To show how these changes may impact your assignment, we will look at examples of colonels needing a TOS waiver, how the waivers are processed, and who has approval authority.

To ensure we use our PCS funds smartly, TOS has become a primary concern in making colonel assignments. The minimum TOS varies by the category of assignment:

CONUS to CONUS: 36 Months

CONUS to OSEA: 24 Months

OSEA to OSEA: Full Tour Length

However, there are some automatic exceptions to these rules. For example, PCS (CONUS only) moves to Senior Service Schools as well as PCS from Senior Service Schools (to CONUS or overseas) are automatic exceptions. Humanitarian and CHAP assignments along with permissive reassignments when the colonel has a minimum of 12 months TOS will continue to be worked as exceptions to policy.

Requests for TOS waivers must be initiated by a general officer who also must justify the proposed PCS. The general officer can be the colonel's boss, or the gaining commander who is by name requesting the colonel. In other words, the general could be at either the losing or gaining organization. If the general is at a MAJCOM, the MAJCOM/DP assists in working the request through the MAJCOM/CC. If disapproved, the assignment action stops. For the requests approved by the MAJCOM/CC, the DP sends AFMPC/DPMO (Colonels' Group) a message requesting the move and providing supporting rationale. When the general is not at a MAJCOM, the request is sent to the organization's personnel division which sends the Colonels' Group the TOS waiver request. In turn, we work the request to the appropriate approval authority for decision.

The level of waiver authority depends on the TOS as depicted here:

CONUS to CONUS
2-3 Years TOS—AFMPC/CC/CV

CONUS to OSEA
2 Years TOS—AFMPC/DPMO

OSEA to CONUS
Curtailment—AFMPC/CC/CV

OSEA to OSEA
Two All-Others Tours—AFMPC/CC/CV
Less than Two All-Others Tours—SAF

For a CONUS to CONUS PCS move, AFMPC/CC/CV is approval authority for waivers on colonels with 2 to 3 years TOS. If a colonel has less than 2 years TOS, the waiver request must be sent to AF/DP. For CONUS to overseas, no waiver is required for colonels with over 2 years TOS, and the Colonels' Group has waiver authority for colonels with less than 2 years TOS. For overseas to CONUS, AFMPC/CC has waiver authority when a colonel is being curtailed. When assigning a colonel overseas to overseas (inter-/intra-theater), the new assignment is for a full tour and a new DEROS will be established. If the colonel does not meet all obligations of the new tour or the total time overseas is less than the equivalent of two all-others tours, a Secretary of the Air Force waiver is required.

Our goal is to continue providing you the best available colonels for your requirements, within the constraints necessitated by a $95M shortfall in PCS funds. Obviously, we must work smarter to meet both needs. The above changes in policy are designed to assist us in achieving monetary savings and will require cooperation by all to reduce discretionary PCS movements. We will keep you posted on any further changes.



NOTES FROM THE:

Comptroller Officer Assignments Section

by Capt Jeffrey T. Steiner **Autovon 487-5031**

Overseas Assignments

With very few exceptions, the **calendar year 1987** overseas assignment cycle is complete. It's now time to look ahead to **calendar year 1988**. The listing below is our current projection of the **calendar year 1988** overseas positions that must be filled. Such things as tour extensions, curtailments, and intra-command reassignments will cause some changes to the list, and grade substitution is likely in many cases. Please remember that our target for final identification of officers to fill these positions is approximately 10 months before the vacancy occurs. If you are interested in any of these positions, complete an **AF Form 90**.

Grade	*Location*	*Timing*
Comptroller SQ CMDR (A0056)		
Lt Col	Kadena	8801
Lt Col	Osan	8803
Lt Col	Bentwaters	8806
Lt Col	Kunsan	8806
Lt Col	Mildenhall	8807
Lt Col	Sembach	8807
Comptroller (0056)		
Lt Col	Izmir	8802
Lt Col	Howard	8806
Lt Col	Hickam	8806
Lt Col	Ramstein (HQ)	8807
Accounting and Finance (6716/6724)		
Lt	Lindsey	8801
Capt	Kunsan	8801
Capt	Ankara	8803
Lt	Hahn	8803
Lt	Sembach	8804
Capt	Upper Heyford	8805
Lt	San Vito	8805
Lt	Osan	8805
Capt	YongSan	8805
Capt	Ramstein	8806
Capt	Elmendorf	8806
Capt	Comiso	8806
Capt	Lindsey	8806
Capt	Spangdahlem	8806
Capt	Howard	8807
Capt	Yokota	8807
Lt	Rhein Main	8808
Capt	Ramstein (HQ)	8808
Lt	Zweibrucken	8808
Capt	Andersen	8808
Capt	Osan	8808
Lt	Ramstein	8809
Capt	Lajes	8810
Lt	Incirlik	8810
Lt	Lakenheath	8810
Capt	San Vito	8810
Capt	Torrejon	8811
Lt	Elemendorf	8812
Budget (6736)		
Capt	Rhein Main	8801
Capt	Ramstein	8801
Capt	Hickam	8801
Capt	Osan	8801
Capt	Hellenikon	8803
Lt	San Vito	8803
Lt	Yokota	8803
Capt	Comiso	8805
Capt	Incirlik	8806
Capt	Ramstein (HQ)	8806
Capt	Torrejon	8806
Capt	Upper Heyford	8806
Capt	Kunsan	8806
Capt	Saudi Arabia	8806
Capt	Kemble	8807
Capt	Ramstein (HQ)	8807
Capt	Spangdahlem	8807
Capt	Kadena	8807
Capt	Shemya	8807
Capt	Hickam (HQ)	8808
Capt	Hickam (HQ)	8808
Capt	Sembach	8809
Capt	Andersen	8810
Lt	Camp New Amster	8810
Capt	Mildenhall	8811
Capt	Hickam (HQ)	8811
Lt	Elmendorf	8812
Cost (6746)		
Capt	Zaragoza	8801
Lt	Clark	8801
Capt	Kunsan	8801
Lt	Incirlik	8802
Capt	Spangdahlem	8802
Lt	Osan	8804
Capt	Hickam	8805
Capt	Osan	8805
Capt	Rhein Main	8806
Capt	Ankara	8806
Capt	Hellenikon	8806
Lt	Kunsan	8806
Capt	Elmendorf	8807
Maj	Hickam (HQ)	8807
Maj	Brunssum	8807
Capt	Comiso	8808
Capt	Elmendorf (HQ)	8808
Capt	Ramstein (HQ)	8808
Capt	Ramstein	8808
Capt	Elmendorf (HQ)	8808
Capt	Florennes	8809
Capt	Greenham Common	8809
Capt	Incirlik	8809
Capt	Iraklion	8809
Capt	Clark	8809
Capt	Fairford	8810
Lt	Lakenheath	8810
Capt	Torrejon	8810
Lt	Misawa	8810
Lt	Spangdahlem	8811
Capt	Howard	8812
Capt	Chicksands	8812
Capt	Izmir	8812
Lt	Ramstein	8812
Comptroller Staff Officer (6756)		
Capt	Kadena	8804
Maj	Lindsey	8804
Lt Col	Ramstein (HQ)	8806
Capt	Ramstein (HQ)	8806
Maj	San Vito	8806
Maj	Chicksands	8807
Capt	Hickam (HQ)	8807
Capt	Alconbury	8808
Maj	Aviano	8808
Maj	Iraklion	8808
Capt	Ramstein (HQ)	8808
Maj	Ankara	8809
Maj	Greenham Common	8809
Capt	Thule	8810
Maj	Comiso	8810
Capt	Decimomannu	8810
Capt	Ramstein (HQ)	8811
Capt	Keflavik	8812
Audit (6784/6796)		
Capt	Misawa	8803
Capt	Naples	8806
Capt	Kadena	8807
Capt	Misawa	8807
Capt	Kadena	8808
Capt	Kadena	8808
Maj	Misawa	8808
Capt	Misawa	8812



NOTES FROM:

Comptroller Systems

by Col Sam Piccolo

Autovon 446-4181

Standard Systems Center Reorganization

As most of you know, the *Standard Information Systems Center* has undergone a reorganization and is now entitled the Standard Systems Center. Recognizing the changes taking place in development of information systems, this reorganization should make the Center more responsive to user requirements. While the Directorate of Comptroller Systems' primary responsibility is to maintain those standard systems in the field, the requirements for new and improved systems must still be worked. Manning level constraints combined with technological advances have limited our capabilities to virtually that of maintaining the existing systems. New systems of the magnitude of the Command Budget Automated System and Air Force Standard Civilian Automated Pay System require expertise and resources far beyond that currently authorized. Under this organization, new acquisitions/development will be accomplished by an organization staffed with resources having expertise in the program management, communications, new technology, financial programming, contracting, and equipment acquisition areas. After development and user acceptance, new systems will be turned over to the functional software Maintenance and Modification Directorate for life cycle support. This reorganization will provide the resources needed to put new comptroller systems in the field without sacrificing support to current systems. The new organization is set up as shown below.

The reorganization has not slowed down operations. The Command Budget Automated System, Increment I, is now fully implemented, and Increment II started implementation in March and will be fully implemented in November. The Air Force Standard Civilian Automated Pay System is in the development stage and the related hardware is scheduled for delivery in the March-June timeframe. The first increment of the Standard Materiel Accounting System is scheduled for implementation in August. These new systems represent major advances in the automation of comptroller functions. Still to come is the Command On-Line Accounting and Reporting System and the Workload Information System Processor. These software systems will simplify functions at both command and base level.

COMMANDER

Staff Functions:

COMPTROLLER	JUDGE ADVOCATE	CONTRACTING	COMMAND SUPPORT

Deputy Chiefs of Staff:

PROGRAMS & REQUIREMENTS	ACQUISITION	MAINTENANCE/ MODIFICATION	SYSTEMS SUPPORT



NOTES FROM THE:

Comptroller Training Division

SHEPPARD TECHNICAL TRAINING CENTER

by Major Thomas W. Koch **Autovon 736-2098**

Budget Training Initiatives

by Captain Ben Venable—Instructor Supervisor
Budget Courses, Comptroller Division

Last year here at the Schoolhouse was a hectic one and this year promises to be about the same with the revised **AFR 172-1** and the *Base Budget Automated System* **(BBAS)** becoming reality. But we're looking forward to staying active because hard work in this area of the country means you're most likely in safe shelter when the yearly crop of tornado warnings gets harvested.

Last year's flurry of activities was mainly due to both the *Officer and Supplemental Budget Courses* undergoing significant adjustments. In addition to text being updated, added, and/or deleted, we rewrote all the testing materials. The students this year may wish they had attended last year when there were fewer questions to answer! We even tossed in some essay questions just to keep alertness high. Each student will find, though, the test of his/her gained budget knowledge will be more finely attuned to his/her actual budget job.

In the *Officer Course*, the Comptroller **(AC)** organization material was expanded to give the student a more in-depth understanding about each AC discipline and the respective responsibilities from HQ USAF to base level. We also added text on the various comptroller interrelationships. In the management listings area, the text on "Operating Budget Ledgers" was expanded and the performance exercise now requires each student to be able to interpret the listings, in order to answer questions. The old test required students to answer from memory. For the magical world of **RDT&E**, we did some wordsmithing on the material and produced text one can read without feeling lost in a mystery novel. The **3080** exercise was also adjusted to bring it more in-line with how the Comptroller community develops investment equipment financial plans. Hours were added to both the O&M financial plan and funds status exercises to give the student more time to conduct analysis before going before the simulated Financial Management Board. All-in-all, the adjustments will serve to make the aspiring Budget Officer better prepared for the forecasted return of the fiscal dark ages.

The *Supplemental Course* also had some hours adjustment in the practical exercises area. Students will still perceive insufficient time (real life simulation) to complete the development requirements, but they'll be doing more of what budgeteers actually do—hard work!

One thing we do ask is that you please ensure your folks meet the requirements specified in **AFM 50-5** before coming to the *Supplemental Budget Course*. Since this course is designed for the accounting and finance **(ACF)** troop who gets "blessed" with a budget job, the accounting text and teachings are designed for the person who comes through the door with accounting knowledge. People without that knowledge can and have gotten into a "two strike" situation in tech training's ballpark when it came test and practical exercise time. Only with massive doses of Specialized Individual Assistance (staying after school) have some eternally grateful pupils made it through. It's an outstanding course and the instructors are superb, but your assistance in sending the right students will make it all work even better.

The *Base Budget Automated System* **(BBAS)** is scheduled for implementation in 1987 and we have two highly qualified, dedicated instructors assigned to the Mobile Training Team **(MTT)**. They'll be going to almost all Air Force installations (AFAFC/CP folks get to do some training as well) during the next couple of years to teach BBAS functions. We'd like to ask your help here, too. Because of the large number of personnel to be trained, limited time, and instructor availability, the MTT schedule will be extremely tight. If the MTT comes to your house and finds it in Sperry disarray, we will have to pass you by. That means your BBAS training will probably fall into the "Part II Unfundeds." There are a few timely actions that will prevent this distasteful occurrence.

First, appoint a BBAS project officer and then exercise full management privilege every time he/she can't answer a BBAS question. Budget folks are pretty quick so they'll wise up. The second thing is to make sure the following action items (developed by AFAFC/CP) are fully completed at least 45 days before the MTT is scheduled to arrive at your base:

- ★ **Month-end history tapes must be available for use.**
- ★ **Budget Sperry PCs linked to the COOF System 11.**
 —They must emulate a terminal.
- ★ **A list of any EEICs you use that are not in AFM 700-20 must be available with titles for loading into BBAS.**
- ★ **Must have a complete list of RC/CCs with RCMs.**
- ★ **Must have a complete list of RMCs and RAs.**
- ★ **Make arrangements with your IPC to have the daily BQ tape produced from the NBQ120 program.**
 —Will the produced tape read into the System 11?
- ★ **Have an available training area close to the BBAS PCs.**

Following the above won't guarantee BBAS readiness but it will ensure active involvement in the preparation, and that's all we can honestly ask. We'll notify you when we're scheduled your way in sufficient time for you to stop the visit if all is not properly arranged for whatever reason. That'll give us enough time (hopefully) to flex the schedule and journey to another site, while trying to backfill your location. We're looking forward to visiting your place of business! If you have any BBAS training questions, call me **Capt Ben Venable**) at **AV 736-2980**.



NOTES FROM THE:

Professional Military Comptroller School

by Major Donna Taylor **Auotovon 875-6656**

Professional Military Comptroller School (PMCS) Curriculum

The mission of PMCS is threefold:

- ★ **To develop a capacity to evaluate and adapt the role and tasks of the comptroller to the economic, political, and social environment of the military organization.**
- ★ **To broaden professional horizons through examination of major contemporary problems, issues, and national policies which bear on the decision-making process.**
- ★ **To enhance individual capacities to serve effectively as a comptroller generalist.**

This mission permeates every aspect of the curriculum, but each block of instruction has stated objectives which support the overall mission.

Area 100—Financial Management at the Executive Level: The 100 area contains philosophies and techniques of managing DOD resources at departmental level and above. It explores the interactions of functional areas as well as the influences Congress, OMB, OSD, and the military departments exert on resource management at the operational level.

This block is unique because it contains three *panels*. On Audit Day, representatives from the General Accounting Office **(GAO)**, the Department of Defense Inspector General **(DODIG)**, and a military department present the organization, roles, issues, and interfaces of their agencies. The Operations and Maintenance **(O&M)** Budget Issues presentation is another panel. During this period, general/flag officers from the Army, Navy, and Air Force discuss funding levels, major programs, and issues which impact O&M budgets. Finally, general/flag officers from each service discuss current interest items in accounting and finance.

Area 200—Information Management: This area furnishes the concepts and principles associated with management information. It encourages students to examine and discuss contemporary theories, topics, terminology, and problems associated with information in today's environment. Lectures include topics on data base management, electronic spreadsheets, integrated software, and advanced computer concepts. However, the major benefit is the capability to use hardware and software for practical applications. One example is the Tactical Employment Mobility Planning Operation **(TEMPO)**, a resource allocation exercise involving trade-offs between offensive and defensive systems.

Area 300—Comptrollership in the Operating Activities: The 300 area is aimed at understanding techniques used by financial managers at installation and major command levels. Several seminars highlight the similarities and the differences in financial management of each service. Students work through cases involving typical problems in accounting and finance and budget. Further, a budget prioritization seminar brings out strengths and weaknesses of base level prioritization processes.

Area 400—Comptrollership in the Acquisition and Support Activities: This area explores systems acquisition processes and procedures of the Army, Navy, and Air Force as they relate to DOD comptrollership. Some topics discussed are cost estimating, financial management in a System Program Office **(SPO)**, the contractor's view of the DOD acquisition process and program management from an Army or Navy program manager's perspective. The Air Force Logistics Command and Air Force Systems Command Comptrollers lecture on unique funding aspects associated with their missions.

Area 500—Analysis for Resource Management: The 500 area looks at the capabilities, limitations, and application of mathematical analytical techniques and quantitative aids to decision making. Lectures include present value, sampling concepts, economic analysis, regression analysis, and time series analysis. These lectures are reinforced in seminars which emphasize interpreting the data rather than learning mathematical techniques. For example, the economic analysis seminar uses microcomputers to evaluate a lease versus buy option.

Area 600—Executive Communication: This area gives students "hands-on" experience in oral and written communication and group dynamics. Students receive constructive feedback on a variety of executive communications including speeches, seminars, and writing assignments.

Area 700—Economics for Resource Management: The 700 area exposes the resource manager to economic concepts, techniques, and analyses used to manage limited resources. Several lectures provide the basis of understanding necessary to successfully complete an Exercise in National Budget Priorities **(XNBP)**. Students, working in teams, use their foundation to construct a national budget which satisfies ten national goals.

Area 800—Leadership and Management: This area allows the student to refine his/her personal leadership style/management philosophy and relate that style to resource management. It includes a combination of lectures and seminars on motivation theory, situational leadership, managing organizational conflict, hightech-hightouch, and ethics.

Area 900—Executive Stress and Fitness: The 900 area focuses on the importance of exercise and stress control to promote physical fitness, improve mental efficiency, and heighten personal productivity.

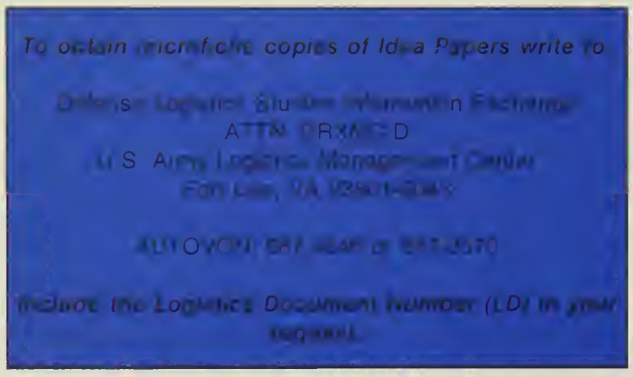
In addition to specific instructional areas, we encourage PMCS students to establish, then strive toward personal goals. We believe the time spent at PMCS is returned to the workplace through increased productivity, expanded horizons, and greater potential. You send us your best—we strive to return them a little better!

PMCS Graduates: Class 87-A Graduated 12 Dec 1986

Their names, ranks and "Idea" papers are listed below.

U.S. Air Force *(31)*

Agnew, Glenn A., GS-12—LD68901A—*Management of Operation and Maintenance Prior Year Funds—There's a Better Way*
Bell, Michelle E., GS-12—LD68904A—*Artificial Intel: A Solution for Controlling Cost in Acquisition Programs*
Benson, Errol, Maj—LD68905A—*Foreign Military Sales—A Financial Dilemma*
Bowman, Marvis P., GS-13—LD68906A—*Changes in Cost/Schedule Status Reporting for Non-Major Acquisitions*
Chambers, James D., Capt—LD68907A—*Decentralize I&M Funding Control*
Clark, Lawrence E., LTC—LD68909A—*PPBS: A View from the Bottom*
Dacus, Eugene, Capt—LD68911A—*Placement of the Comptroller in the Management Hierarchy—A Base Level Perspective*
Ellis, Donald S., Maj—LD68916A—*Centralization and Standardization—The Key to Improved Productivity in ICA*
Frost, F.H., LTC—LD68917A—*Guidelines to Effective Comptrollership*
Gregory, Sandra A., Capt—LD68917A—*Guidelines to Effective Comptrollership*
Gladman, Gayden M., Capt—LD68918A—*The Seven Year Switch: Elimination of the AFO Drain*
Golen, Bob, GS-13—LD68919A—*Information Engineering and the Air Force Directorate of Cost*
Grookett, Clifton R., GM-13—LD68921A—*Resource Management Systems for Operations—Change It or Scrap It*
Hemmerly, Richard M., Maj—LD68923A—*Problems in Budgeting for DOD Inflation*
Landrigan, Arthur W., GM-13—LD68929A—*Prompt Payment—A Costly Myth*
Lechtenberg, Norman, Maj—LD68930A—*Auditors and Audit Reports—Resources That Should Be Utilized More by Air Force Managers*
Mahony, Michael L., GM-13—LD68933A—*Data Administration: Its Present Acceptance and Usefulness in Devel Fin Software*
Mathews, Dawn N., GS-12—LD68934A—*The Resource Advisor, A Base Level Comptroller Resource*
Medlin, John M., Maj—LD68938A—*The Role of the Base Level Comptroller in Today's Air Force*
Murphy, Christopher P., Capt—LD68940A—*An Electronic System Division Individual Training Plan*
Neveu, Irwin L., Maj—LD68941A—*Active Comptrollership—A Perspective*
Pieper, Mary B., GS-12—LD68942A—*Appropriated Fund Support to Morale, Welfare, and Recreation*
Ricks, Binum R., GS-12—LD68944A—*Closing the Gap—A Better Method of Estimating Training Costs*
Rittenhouse, Rollin W., GS-12—LD68945A—*Rising to the Management Leadership Challenge in Federal Government*
Samson, Arthur A., GM-14—LD68946A—*Another Approach to User System Design*
Simon, James C., GM-13—LD68948A—*Matrix Management for Program and Functional Activities within HQ AFCC*
Stroder, Wilbur G., GS-12—LD68952A—*Centralization of FMS Information Systems*
Stuewe, Ronald F., GM-13—LD68953A—*Discounting—What Guidance Do We Follow?*



West, Julius Jr, GS-12—LD68959A—*Training and Development of Comptroller Civilian Personnel*
Wilhelm, Harold L., GM-13—LD68961A—*Aviation Fuels: How to Improve Financial Reporting Accuracy and Timeliness*
Williams, Judi A., GM-13—LD68962A—*Reduction of Appropriated Funds for Morale, Welfare, and Recreation Programs*

U.S. Army *(14)*

Barker, Lewis, GS-13—LD68902A—*Fixing the Folly and Fulfulling the Promise of Army Internal Control*
Creech, Charles N., GS-13—LD68910A—*Reporting and Sharing Incidents of Fraud, Waste, and Abuse*
Dodds, Blair H., GS-13—LD68914A—*Theoretical Considerations for Integration of Quant Decision Theory in Comptroller*
Henderson, Doris J., GS-12—LD68924A—*Manpower & Personnel Management Systems*
Isaak, Reuben R., GS-13—LD68925A—*Movement of DOD Civilians to Overseas Assignments*
Johnson, Eddie L., GS-12—LD68927A—*Productivity Improvement, Contracting Out and Efficiency*
Kuykendall, Joseph L., LTC—LD68928A—*Staff Reduction Management*
McKay, Thomas J., GM-13—LD68937A—*Debt Management and The Military Banking Facilities*
Miller, George A., GM-13—LD68939A—*Whose System Is It Anyway? A Common Sense Approach to Office Automation*
Smith, Richard, GS-12—LD68949A—*Fine-Tuning MIP*
Stormant, Carl E., GM-13—LD68951A—*Consolidation of Productivity Improvement Programs*
Tant, Hugh B., Maj—LD68955A—*The Allotment System: Room for Improvement*
Wickman, Eric S., GM-14—LD68960A—*Army Manpower Staffing Standards System and PPBES*
Sigler, Karen L., GS-12—LD68947A—*An Investment in the Future: Comptroller Intern Training*

U.S. Navy/Marine Corps *(6)*

Jackson, Robert L., GS-12—LD68926A—*Accrual Accounting Authorized for DOD Military Retired Trust Fund*
Madison, Willis R., GS-12—LD68932A—*Internal Review in the Navy, Why It Isn't Fully Effective and What Must Be Done*
Matyas, Gary M., LCDR—LD68935A—*Efficient Overtime Use, An Opportunity for Cost Savings*
Steigelman, Anthony, CDR—LD68950A—*Funding of Value Engineering Program Through Use of Stock Funds*
Weekley, Brett H., GS-11—LD68958A—*The Internal Control Program and Alternative Internal Control Reviews/USN Perspective*
Yaniskoo, Richard M., GS-12—LD68963A—*Quality for Navy Material—Pay Me Now or Pay Me Later*

Defense Logistics Agency *(8)*

Bell, Barbara A., GS-12—LD68903A—*Effective Labor Resource Budgeting*
Clark, Christine B., GS-13—LD68908A—*How Motivation Affects Productivity*
Diley, Thomas L., GS-12—LD68912A—*Inventories in Transit from Procurement*
Dixon, Edward J., GS-12—LD68913A—*Increasing the Payback from Personnel Resource Management Efforts*
Dunlap, Kathleen C., GM-13—LD68915A—*Effective Cutback Management at the Defense Logistics Agency*
Head, Howard, GM-13—LD68922A—*Do We Really Need Internal Control Reviews?*
Pugh, James E., GS-11—LD68943A—*Operating Reimbursement and The Annual Operating Budget*
Stultz, Thomas M., GS-11—LD68954A—*Personal Computers: Use, Misuse, and Lack of Use*

Department of Defense *(1)*

Walker, John F., GS-14—LD68957A—*Single Appropriation for the Defense Agencies*

PROMOTIONS


Col (S) Deaderick


Mr Sirmans


Mr Solar


Ms Vogel


Mr Zook

Col (S) Paul H. Deaderick is Chief, Comptroller Systems Development Division (AFAFC/XSD), Denver CO.

Ms Marianne Hartley (GM-15) is Assistant Deputy Chief of Staff, Comptroller, Headquarters Air Force Communications Command, Scott AFB IL. ***(No photo available.)***

Mr James D. Sirmans (GM-15) is Director of Programs and Budget, AFSC Armament Division, Eglin AFB FL.

Mr Oscar L. Solar (GM-15) is Assistant Deputy for Comptroller, AFSC Armament Division, Eglin AFB FL.

Ms Donna Vogel (GM-15) is a Cost Analysis Officer, Aeronautical Systems Division (ASD/ACCE), Wright-Patterson AFB OH.

Mr Robert W. Zook (GM-15) is Chief, Special Programs Branch, Directorate of Budget, Headquarters USAF (Pentagon), Washington DC.

Air Force Audit Agency

Ashley, Charles W., to LTC; Offutt AFB
Casey, John J., to GS-12; Sheppard AFB
Cordes, Ronald M., to GM-14; Tinker AFB
Couturier, Nyla M., to GS-12; Lakenheath RAF
DePrato, John C., to GS-12; McConnell AFB
Farinelli, Jack D., to GM-14; Norton AFB/FSC
Francis, Alvin S., to Maj; WPAFB/QL
Furst, David A., to GM-13; Norton AFB/FSA
Goodman, Reginald A., to Maj; Norton AFB/FSF
Greensfelder, Kirk B., to Maj; Holloman AFB
Hall, James V., to GS-12; Eglin AFB
Horn, Joyce A., to GM-13; Norton AFB/FSP
Johnson, Ronald G., to GS-12; Norton AFB/FSF
Lavigne, Normand G., to GM-13; Norton AFB/FSF
Luckenbill, Jacqueline D., to GS-12; Wright-Patterson AFB
Miller, James R., to GM-13; WPAFB/QLI
Saville, Judith M., to GS-12; Wright-Patterson AFB
Seldon, Wellington A. Jr, to Maj; Norton AFB/FSS
Shelby, Robert L., to GM-13; Davis-Monthan AFB
Simon, Judith L., to GM-13; Norton AFB/DOOX
Stephenson, James M., to GM-13; WPAFB/QLP
Streit, Phillip L., to Maj; Norton AFB/DPA
Veilleux, Ronald, to GS-12; Pease AFB
Vossler, Mark M., to GM-13; WPAFB/QLW
Walker, Morris E., to Maj; Norton AFB/34 AG
Walker, Sims S. Jr, to LTC; Kelly AFB
Ward, Johnnie M., to GS-12; Ramstein AB
Wilson, Joseph E. Jr, to Maj; Randolph AFB
Wolfe, Sherrill M., to GS-12; MacDill AFB

AF Communications Command

Branch, Danny M., to Maj; HQ ACD/ACB
Bolton, Clyde, to Maj; HQ LCD/ACB
Gurksnis, Thomas W., to Maj; HQ SPCD/AC

Air Force Systems Command

Belew, Stephen, to Maj; ASD/ACCM
Bell, Gus Jr, to Maj; ASD/ACPM
Benson, Errol, to Maj; ASD/ACPM
Birkofer, Kenneth, to GM-13; ASD/ACPM
Brashear, Robert, to GM-13; ASD/ACPM
Bridges, Dianne, to GS-12; ASD/ACP
Brooks, Sanford E. III, to GM-14; HQ AFSC/ACF
Camblin, Mary, to LTC; ASD/ACPM
Caulfield, Michael D., to LTC; HQ AFSC/ACCI
Cavalcanti, Anita, to GM-13; BMO/ACB
Davis, Benjamin, to GS-12; ASD/ACFQ
Decker, Larita, to Maj; ASD/ACPM
Dull, Patricia, to GM-13; ASD/ACPM
Farneti, John, to GS-12; ESMC/AC
Harrah, Virginia, to GM-13; ASD/ACPM
Haucke, James K., to GM-14; ASD/ACPM
Hemmerly, Richard K., to GM-14; ASD/ACPM
Henderson, John D., to GM-13; AD/ACBR
Hoyt, Marjean, to GS-12; ESMC/AC
Hudson, Bruce K., to GM-14; ASD/ACPM
Hughes, Lee, to LTC; ESD/ICX
Irvine, John, to GS-12; ASD/ACPM
Krance, Mary C., to GS-12; ESD/ACBO
Landrigan, Donna, to GS-12; ASD/ACBS
LeBoeuf, Robert L., to GS-13; ESD/ACCE
Leu, Gary E., to Maj; AFCMD/ACF
Levin, Edith, to GM-13; AD/ACCE
MacKean, Cynthia, to GS-12; RADC/ACDM
Martin, Stephen T., to LTC; ESD/SCM
Neuforth, Timothy, to GS-12; ASD/ACPM
Ordway, Judy, to GS-13; ESD/ICE
Pesola, Maryetta D., to Maj; RADC/ACFA
Petty, Patricia, to GM-13; ASD/ACPM
Pitstick, Jeffrey, to GS-12; ASD/ACPM
Randle, Belinda, to GS-12; ASD/ACPM
Reinhart, Urban, to GS-12; ASD/ACPM
Rice, Barry, to GS-12; ASD/ACPM
Sandell, Joanne, to GS-13; ESD/ICE
Schmidt, Janet G., to GS-12; SD/ACBO
Schwenke, Robert, to GM-14; ASD/ACPM
Slep, Shlomo, to Maj; ASD/ACPM
Stamm, David C., to LTC; HQ AFSC/ACJ
Straughn, John, to GS-12; AD/ACCE
Swierat, Frank, to GM-13; RADC/ACF
Totten, Albert E., to GS-12; ASD/ACPM

→

PROMOTIONS . . . (Continued)

Air Force Systems Command—Continued

Tuttle, Christopher, to GM-14; ASD/ACPM
Vanvoorhis, Carolyn, to GS-12; ASD/ACPM
Young, Donald, to Maj; ESD/JSX

Air Training Command

Brinkmeier, Leon L., to CMSgt; Chanute AFB/ACF
Cox, Luther E. Jr, to LTC; Reese AFB/AC
Moody, Thomas E., to GM-13; HQ ATC/ACFAS
Schroeder, Bruce A., to Maj; HQ ATC/ACFS
Kelly, Laura G., to GS-9; HQ ATC/ACB
Parsons, Mark A., to GS-7; HQ ATC/ACC

Strategic Air Command

Hutchinson, Larry D., to Maj; HQ SAC/ACCC
Jeffries, Lawrence W., to Maj; HQ SAC/ACFM
Kasten, Gerald L., to LTC; K.I. Sawyer AFB/AC
Nelson, Joseph B., to LTC; Grissom AFB/AC
Steig, Jeffrey T., to Maj; HQ SAC/ACCC

U.S. Air Forces in Europe

Reynolds, James E., to LTC; 401 CPTS/CC, Torrejon AB SP
Detrick, Andrew L., to Maj; HQ USAFE/ACBIH, Ramstein AB GE
Flores, Cesar, to Maj; HQ USAFE/ACBIR, Ramstein AB GE
Benson, Stephen L., to Maj; 7100 CSW/AC Lindsey AS GE
Davis, John P., to Maj; 7274 ABG/AC, RAF Chicksands UK
DaSilva, Edward A., to SMSgt; 36 CPTS/ACFD, Bitburg AB GE
Patrias, Mathew, to SMSgt; 7100 CSW/ACF, Lindsey AS GE
Dyer, Robert, to SMSgt; 7100 CSW/ACF, Lindsey AS GE

AF Accounting & Finance Center

Boffa, Billye R., to GS-12; AFAFC/MOM
Chavers, Ronald S., to GS-12; AFAFC/FSQA
Christian, Joe, to GS-12; AFAFC/FSXP
Ciano, Nathaniel, to GS-13; AFAFC/FSXP
Collier, Courtney, to GS-12; AFAFC/AJCD
Feldmann, Joseph E., to GS-12; AFAFC/SI
Livingston, George, to GS-12; AFAFC/AJQS
Murphy, Marvin, to GS-12; AFAFC/SI
Olson, George R., to GM-13; AFAFC/XSLD
O'Melia, David L., to GS-12; AFAFC/MOM
Stallings, Brady D., to GS-12; AFAFC/SI
Tasker, Zelma S., to GS-12; AFAFC/AJQA
Walker, Jacqueline, to GS-12; AFAFC/SI

Tactical Air Command

Ponsford, Michael R., to LTC; 832 AD/AC
Smith, Emmerson R., to LTC; 9 AF/AC
Work, Lucian E., to LTC; HQ TAC/ACB
Weathers, Richard E., to Maj; HQ TAC/ACB

Air Force Logistics Command

Durand-Santiago, Michael, to GS-12; HQ AFLC/ACFMI
Grookett, Clifton R., to GM-13; SM-ALC/ACB
Hall, Cindy L., to GS-12; WR-ALC/ACFQ
Hearn, Donna M., to GS-12; SM-ALC/ACB
Lewis, Marlena J., to GS-12; AGMC/ACB
Mattox, Rickey T., to Maj; HQ AFLC/ACCX
Munoz, Ricardo, to GM-13; SA-ALC/ACBO
Scott, Michael L., to CMSgt; HQ AFLC/ACFFP
Talleur, Raymond C., to LTC; HQ AFLC/ACBIR
Witty, James L., to GS-12; HQ AFLC/ACCIA
Woodall, Ardeth A., to GM-13; OC-ALC/ACBO
Wooldridge, Linda T., to GS-12; OC-ALC/ACBO

Military Airlift Command

Price, Wayne R., to LTC; HQ MAC/ACX
Rawie, Michael E., to LTC; HQ MAC/ACF
Guyette, Kenneth C., to LTC: Kirtland AFB/AC
Cahoon, Rory B., to Maj; HQ MAC/ACB
Sauner, Garry G., to Maj; HQ MAC/ACB
LeBoeuf, Harry E. Jr, to Maj; HQ MAC/AC
Anderson, William, to GM-13; HQ MAC/ACB
Lunk, Alice D., to GS-12; HQ MAC/ACB
Mavrogeorge, Charles A., to GS-11; HQ MAC/ACB

Air Force Space Command

Gamble, Fred J., to CMSgt; 1003 COMPT SQ/ACF

HQ USAF

Anderson, John I., to Maj; AF/ACBOI
Boerum, Kenneth R., to LTC; AF/ACBOS
Davis, Hazel V., to GS-13; AF/ACBOS
Heetland, Sidney R., to Maj; AF/ACBOI
Holdcraft, Michael D., to LTC; AF/ACBE
Kumer, Josephine A., to LTC; AF/ACBOM
Novel, Michael J., to GS-14; AF/ACBIO
O'Mara, Robert G., to GS-14; AF/ACBOF
Price, David E., to Maj; AF/ACE
Riley, Margarete E., to GS-13; AF/ACBOS
Roberts, David W., to GS-13; AF/ACBOM
Weeks, Eddie D., to Maj; AF/ACCC

Alaskan Air Command

Doan, Johnie M., to Maj; HQ AAC/ACX
Rolsen, Richard L., to LTC; 21 TFW/AC & 21 COMPT SQ/CC

RETIREMENTS


Mr Fuller


Mr Jamison


Col McLaughlin


Col Worley

RETIREMENTS . . . (Continued)

Mr Robert L. Fuller (GM-15) was Assistant Deputy for Comptroller, AFSC Armament Division, Eglin AFB FL ***(34 years of service).***

Mr Lyle D. Havens (GM-15) was Chief, Plans and Programs Division, Air Force Accounting & Finance Center, Denver CO ***(31 years of service).*** **(No photo available.)**

Mr Robert E. Jamison (GM-15) was Chief, Military Construction Branch, Investment Appropriations Division, Directorate of Budget, HQ USAF (Pentagon), Washington DC ***(over 33 years of service).***

Col David A. McLaughlin was Chief, Comptroller Division, Air National Guard Support Center, Andrews AFB MD ***(37 years of service).***

Col John N. Worley was Comptroller, Oklahoma City Air Logistics Center (AFLC), Tinker AFB OK ***(32 years of service).***

AF Communications Command

Engleman, Richard E., GS-12; HQ AFCC/ACOF

Military Air Command

Long, Harry L., SMSgt; 41 RWRW
Carter, Lee W., SSgt; 60 MAW/ACC
Graf, George L., GM-14; HQ MAC/ACIB
Schwarz, Richard L., GS-12; HQ MAC/ACB
Overfield, John P., GS-12; 443 MAW/ACB
DeLand, Lynn E., GS-11; HQ MAC/ACIAC
Bryant, George A., GS-11; Rhein-Main AB/ACC
Murray, Michael F., GS-11; 60 MAW/ACFA
Ruch, Wanda, GS-8; 1606 ABW/ACFPT
Clark, Alice, GS-7; 60 MAW/ACFPM
Sabaleski, Ella, GS-6; 375 AAW/ACF
Fields, A.C., GS-6; Kirtland AFB/ACFM
Sellers, Alice Joy, GS-5; Dover AFB/ACFC
Bustos, Alice, GS-4; Kirtland AFB/ACFPT

Tactical Air Command

Cox, Richard C., LTC; 363 TFW/AC
Henthorn, Helen G., GS-6; 836 AD/ACFPC
James, Robert W., MSgt; 836 AD/ACFP
Martin, Leroy E., GS-12; 836 AD/ACF
Pauley, George L., SMSgt; 9 AF/ACC
Snyder, Mary, GS-9; USAFTFWC/ACFQ
Stewart, Donna, GS-5; USAFTFWC/ACFPC
Sullivant, Roy D., GS-5; 67 TRW/ACFPT

HQ USAF

Hedrick, Bruce P., GS-14; AF/ACBME

Strategic Air Command

Clark, David L., CMSgt; HQ SAC/ACC
Comstock, Philip S., MSgt; Whiteman AFB/ACF
Cupido, Irene, GS-6; Beale AFB/ACF
Gould, Donald E., MSgt; Wurtsmith AFB/ACF
Johnson, Ronald, GS-11; Griffiss AFB/ACF
Wright, Jerry L., MSgt; Carswell AFB/ACF

Air Force Systems Command

Arcuri, Emma, GS-6; RADC/ACFC
Atkins, Norma, GS-7; ASD/ACFCM
Beyer, George H., GS-12; ASD/ACPM
Bragd, Charles L., MSgt; AD/ACFQ
Buchanan, Bruce W., Capt; ASD/ACPM
Buffington, Barbara J., GS-9; ASD/ACFQ
Carissimo, Salvatore, GM-13; RADC/ACDE
Crowder, Curtis, SMSgt; ASD/ACPM
Daley, Mary T., GS-7; ESD/ACFA
Foley, Peter H., CMSgt; ESD/ACFQ
Fujishige, Bertram I., Maj; ASD/ACPM
Fulton, George L. III, GS-12; ASD/ACPM
Howell, Russell D., GS-12; SD/ACBO
Hutchinson, Le Ora S., GS-6; SD/ACFPC
Jenkins, Paul T., Maj; ASD/ACCM
Jones, Dorothy M., GS-8; ESMC/ACFD
Kilgore, Gary M., Maj; SD/ACF
Lloyd, Donald R., TSgt; ESMC/ACFA
Miles, Raymond E., GS-12; ESD/IMM
Needs, Robert L., LTC; AMD/AC
Rafuse, Harold E., LTC; HQ AFSC/ACJ
Rowley, Delores P., GS-5; ASD/ACFPC
Schoenfeld, Jeffrey J., Capt; ASD/ACPM
Sherman, Arthur M., GS-12; AD/ACP-YNG
Tarter, John L., Maj; ASD/ACPM
Teetz, Connie O., LTC; HQ AFSC/ACCI
Theobald, Lillian E., GS-7; ASD/ACFAS
Trujillo, Ernest, GS-6; AFCMD/ACFC
Wamsley, Ruby, GS-7; AFCMD/ACFD
Zoller, Dorothy J., GS-5; ASD/ACPM

Air Force Audit Agency

Braud, Julius I., GS-12; Robins AFB
Hill, Doris E., GS-11; Norton AFB/DPC
Korpi, Thomas E., LTC; WPAFB/QL
McKenna, John H., GS-12; Davis-Monthan AFB
Reddings, Gilbert S., CMSgt; Langley AFB
Rulli, Jesse J., LTC; WPAFB/QL

Pacific Air Forces

Klosek, Marion J., GM-13; HQ PACAF/ACF
Shibuya, Yoshio, GM-13; HQ PACAF/ACC

United States Air Forces in Europe

Adsit, Ronald H., MSgt; 7217 ABG/ACF, Ankara AS TU
Fowler, Jerry M., CMSgt; 7100 CSW/ACF, Lindsey AS GE
Killam, Lloyd W., GM-13; HQ USAFE/ACBOM, Ramstein AB GE
Killam, (Moore) Louise T., GM-13; HQ USAFE/ACBM, Ramstein AB GE

AF Accounting & Finance Center

Barsch, Ruth M., GS-8; AFAFC/FSBI
Eby, Eva M., GS-11; AFAFC/AJQB
Elmore, James H., GS-10; AFAFC/SI
Hahne, Henry H., GM-13; AFAFC/XSGA
Haliburton, Edwin Jr, GS-7; AFAFC/XI
Hankinson, Patsy L., GS-12; AFAFC/XSD
Johnson, Thomas R., GM-14; AFAFC/SI
Larimore, Miriam L., GS-9; AFAFC/AJCTC
Madsen, Paul W., GS-8; AFAFC/MPAAA
Milton, Mary Lou, GS-7; AFAFC/FSRC
Mosbacher, Elsie, GS-12; AFAFC/MPMO
Oberholtzer, Barbara H., GS-6; AFAFC/AJCRC
Salamon, Robert C., GS-12; AFAFC/MPMO
Smith, Dorothy L., GS-6; AFAFC/AJCAB
Stetler, Robert H., GS-9; AFAFC/SI
Rountree, Velma P., GS-6; AFAFC/MPPC8
Taylor, Fred Jr, GS-12; AFAFC/SI
Whitaker, Catherine, GS-12; AFAFC/DAD

AF Commissary Service

White, Joseph M., GS-12; HQ AFCOMS/ACBB

Air Force Logistics Command

Baker, Audrey M., GS-5; 2750 ABW/ACFG
Burns, Irene M., GS-5; WR-ALC/ACFC
Cuevas, Thayne H., Maj; SA-ALC/ACF
Gibson, Zelda D., GS-7; WR-ALC/ACFQ
Greene, Freida E., GS-12; WR-ALC/ACBO
Guerra, Alberto, GS-7; SA-ALC/ACFMM
Hamm, Lillie H., GS-7; WR-ALC/ACFCI
Jenkins, Carl E., GS-12; AGMC/ACFS
MacMillan, Sybil, GS-5; SA-ALC/ACFQ
Manning, Pauline, GS-6; SA-ALC/ACFMB
Mays, Lorena, GS-5; 2750 ABW/ACFTC
McGuire, JoAnn, GS-13; HQ AFLC/ACCCR
Medina, Juan, GS-7; SA-ALC/ACFCO
Mitchell, Jacqueline L., GS-11; AMARC/ACF
Penn, Gloria M., GS-6; HQ AFLC/ACFFC
Radominski, Thomas, GS-12; HQ AFLC/ACBIM
Wyatt, Paul L., GS-12; WR-ALC/ACFCI

Air Training Command

Gilmore, Donna L., GS-6; Chanute AFB/ACF
Grazulis, Robert, MSgt; Randolph AFB/ACF
Marbach, Andrew E., GM-13; HQ ATC/ACFAS
McMullen, Robert J., MSgt; Williams AFB/ACFPT
Newell, John C., GS-8; Chanute AFB/ACF
Sattelmaier, Stella M., GS-5; Lackland AFB/ACF
Sickler, Raymond G., MSgt; Lackland AFB/ACF
Stein, Harold W., GM-14; HQ ATC/ACF
Swing, George R., CMSgt; Lowry AFB/AC
Rodriguez, Rumaldo, GS-11; HQ ATC/ACB

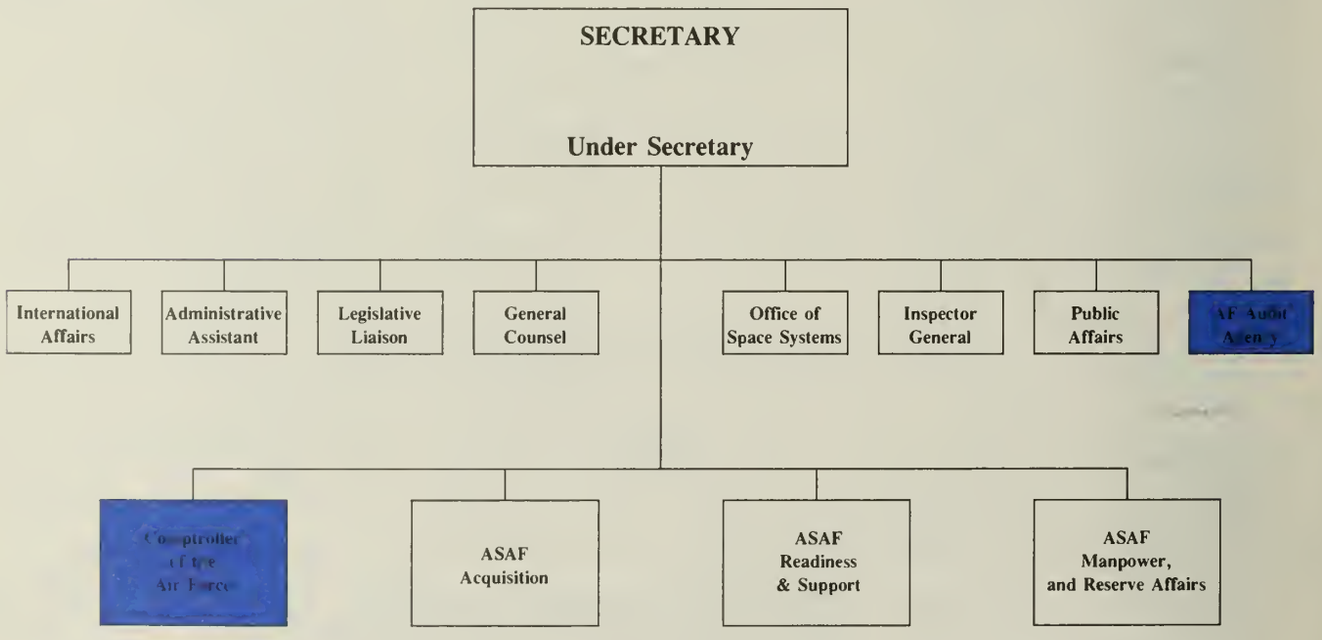
Air Force Headquarters Reorganization

On 19 February 1987 Secretary of the Air Force, E.C. Aldridge, Jr announced a reorganization within the Secretariat and Headquarters USAF. As regards financial management:

- The Assistant Secretary of the Air Force for Financial Management **(SAF/FM)** and its attendant offices will transition to other offices. The existing Comptroller of the Air Force **(AF/AC)** will transfer from the Air Staff to the Secretary of the Air Force. A plan should be developed to transfer the appropriate SAF/FM functions to other offices with full implementation of this plan not later than 1 July 1987.

- The Auditor General (including Air Force Audit Agency) will report directly to the Secretary of the Air Force. Its new office symbol will be **SAF/AG**. There will be no policy oversight or supervision from any other Secretariat office.

Office of the Secretary of the Air Force
(New Organization)



Note: Tentative plans call for SAF/FM functions in accounting and finance, programs/budget, and cost and economic analysis to be merged into the new SAF/AC organization.

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The Air Force

COMPTROLLER

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The American Society of Military Comptrollers Awards



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IN THIS ISSUE

Page

Planning and Managing Your Career (Part I), by Capt Lynne McDonald....4
Innovation and Creativity—Today's Essentials for Tomorrow's Air Force Comptroller, by Mr William E. Albertson....8
The Art of Decision Avoidance: Management Practices Explained, by Dr Jitendra M. Sharma and Dr George R. Carnahan....10
Air Force Cost Center—Status Report, by Mr Michael Ziskind....15
Training—Prescription for Survival, by MSgt Carl Morehouse....16
ACES HIGH—Sgt Laura L. Larson and Sgt William McConnell....17
Getting Ready for COOF, by Lt Col Gary L. Frazer....18
What Is It Like To Be An ACE? by Capt William D. Stephens....20
JMMC—The Pentagon's Rx for San Antonio Medical Care, by Capt Roger A. Bick....22
Notes from the Deputy Comptroller, Budget, Maj Gen Leo W. Smith, II (SAF/ACB)....23
Notes from the Assistant Comptroller for Accounting & Finance, by Brig Gen Mark J. Worrick....24
Notes from the Assistant to Comptroller for Plans, by Col Craig D. Elliot....25
Notes from the Deputy Comptroller, Cost and Economics, Col M.L. Haines (SAF/ACC)....26
Notes from the Comptroller Information Management Office, by Mr Dan G. Davis....27
Notes from the Chief for Enlisted Matters, by CMSgt "Rip" Sewell....28
Comptroller Civilian Career Management Program, by Mr Dave Hyde and Mr Larry Vanzant....29
Notes from The Colonels' Group, by Maj William E. Parsons....30
Notes from the Comptroller Officer Assignments Section, by Capt Jeffrey T. Steiner....31
Notes from The Auditor General, by Mr J.H. Stolarow....32
Notes from Comptroller Systems, by Mr Pat Foley....33
Notes from the Comptroller Training Division, Maj Thomas W. Koch, Chief....34
Notes from the Professional Military Comptroller School (PMCS), by Capt H. Lewis Martin....35
PMCS Class 87-B Graduates and "Idea Papers"....36
Promotions....37
Retirements....38
General Officer/SES Moves....39
1987 ASMC AF Individual Award Winners....Back Cover

Covers: The front cover depicts the logo for the American Society of Military Comptrollers (ASMC). The back cover shows our 1987 individual award winner(s) by category. The Air Force won 22 of the 32 awards in the eight categories. These awards were presented at the luncheons and Awards Banquet of the ASMC Professional Development Institute VII held 20—22 May 1987 in San Antonio, Texas.



Letters to the Editor

A New Dimension in Cost Analysis

Dear Editor:

There is a feeling by some cost analysts that a tour in Washington at the Pentagon is best avoided. Their rationale is that the high cost of living, extensive commuter distances and long hours along with being subjected to the daily doldrums of staff officer work is not their idea of fun. Well I must admit that those particular items aren't appealing to me either. However, an exciting new trend is occurring in the cost analysis business and it's a great opportunity to be involved in this new dimension. I've been fortunate in my almost 4 years here to have been on the cutting edge.

Being a part of the new dimension for me essentially started with a Secretary of the Air Force-directed internal Air Staff Cost Analysis on the Advance Medium Range Air to Air Missile program. This was an opportunity to get out from behind the desk, relief from writing memo's, staff summary packages, and providing prebriefs to management on briefings that made their way to the Pentagon (i.e., trying to interpret a briefing that someone else wrote and provide comments to management on the adequacy of the briefing). This was now a chance to get my "hands dirty," as most cost estimators yearn to do. Real cost work! And for the SECAF. Wow! This young captain had arrived in the "big time." Little did I know that a little further downstream my wildest imaginations could not have predicted what was heading my way. The definition of the "big time" was about to change.

In February 1985 I received a note from my boss to attend a meeting in the Office of Secretary of Defense with some OSD policy planners about a *small* costing exercise that probably *would not take much time* (remember the words small and not too much time). A few months later, before I could really comprehend what was happening, I was eastward bound on a 12-hour non-stop flight from New York to Tel Aviv, Israel, as the cost team leader of a US government team examining the Israeli LAVI fighter aircraft program. Overnight that small costing exercise had turned into a large scale independent cost analysis **(ICA)** of the same order of magnitude that we require on all major US weapon systems. But this analysis had to be performed on a foreign system that a few months earlier I had never heard of. To make matters worse the completed analysis was required by 15 December 1985, and here I was on 5 October 1985 on a plane headed to Israel with a group of cost analysts, engineers, technical experts, OSD policy planners, International Security Affairs personnel, State Department, and Office of Management and Budget-White House staff officers, on the first fact finding trip, with the deadline looming less than 2 months away.

The challenge—to pull together a credible estimate for an airplane being built in a foreign country on which we had no data. One may ask why are we concerned about another countries' aircraft program. The answer lies in why the small costing exercise turned into a very large and later very visible project. The reason for concern is because the US government was paying the bill. Enough said!

Over the next few weeks we overcame the initial anxiety of getting the analysis completed by 15 December 1985. We met the suspense. However, the short timeframe to complete the project and lack of detailed data upon which to build the estimate would come back to haunt me and my cost team for many months to come. An extensive data request was provided to the Government of Israel **(GOI)**, similiar to requests provided to US contractors during the ICA process. Most of the data requested was not provided; therefore, the US cost team departed Israel lacking critical information required to do an ICA. This lack of data caused the team to make significant assumptions that have been constantly challenged by the Government of Israel (GOI) and most recently the US Government Accounting Office **(GAO)**. This project would require me to make additional trips to Israel, to accompany the Deputy Under Secretary of Defense (Policy/Resources) along with State Department and OMB-White House staff representatives. These trips were to brief top officials of the Israeli government on the results of the US study and also the start of what turned out to be long and exhausting discussions about the study results. Even though the study contents included technical and mission assessments, the only segment everyone seemed to be concerned with was cost estimates. Needless to say, at all these meetings this nervous captain was at the bottom of the totem pole in terms of rank, but was the "expert" everyone on the US side looked to when questions arose about cost—which was often the entire agenda.

During a trip to Jerusalem in January 1986, I accompanied the Deputy Under Secretary of Defense (Policy/Resources) to provide briefings to the Israeli Deputy Finance Minister and Defence Minister Rabin. Here I was, sitting in the office of the Defence Minister for the State of Israel, discussing the US cost position on the LAVI program. For me a new definition for "big time" was formed. From a call to attend a meeting on a *small* costing exercise to sitting across the desk from the Israeli Defense Minister—"You've come a long way baby" had new meaning.

The rest of 1986 continued to be very busy. Briefings were given to members of the House Foreign Affairs Committee on Capitol Hill. Another trip to Israel in June 1986 to examine the feasibility of the LAVI Acquisition Plan. Numerous meetings were held with the GAO, while they examined the US cost estimates in excruciating detail (GAO review was at the request of Congress). The GAO draft report was released on 24 December 1986. Also, I assisted in another study team's effort to examine potential alternatives that would lessen the economic impact of the LAVI program on Israel's other defense needs, as well as providing the GOI with continued employment for their industrial base development. This alternative study was briefed to the GOI in January 1987.

I share this experience to show the type of involvement that HQ USAF cost analysts can get involved in. A once in a lifetime opportunity. A chance to be part of the "Big Picture" everyone talks about, but few ever really get a chance to fully appreciate. It's been interesting for me to be part of not only a DOD team, but a member of a US Government team and all the different focuses US agencies bring to an international project.

So when thoughts of a pending tour at the Pentagon seem to get you down, just remember any tour is what you make of it. The opportunities and challenges in Cost have never been greater, and if you choose, you can also be part of this new dimension.

Captain Linda Hardy
Deputy Comptroller, Cost & Economics
Washington DC

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Planning and Managing Your Career

Part I

by Capt Lynne McDonald

EDITOR'S NOTE:

In this and the next few issues, we will be taking a look at how to effectively plan and manage your career. Although aimed mainly at the Comptroller officer population, much of the information is general in nature and can be applied equally successfully to enlisted member's or civilian employee's career planning needs. To that end, we will cover career phases, promotion factors and assignments in Part I; OERs and career planning considerations will be covered in the next issue. To close out the series, a final article on counseling others on their careers will also be included.

The information for this series was obtained from many sources. These included regulations, pamphlets, recurring publications, unofficial publications, oral consultations with other officers, and personal experiences. I encourage you to do additional research on your own to determine how best to meet your career objectives.

Every career, whether civilian or military, goes through several rather well defined stages. If you understand these phases and what you can hope to accomplish in each, you will have a good foundation for structuring your career to reach your objectives. The model we will examine is adapted from Comptroller career development literature, and is representative of the career track for officers in most career fields. Further information may be found in **AFR 36-23**, *Officer Career Development*. The career phases are as follows:

Career Phases

★ **Initial Phase.** This phase encompasses the first 3 years of your career. During this time you should become thoroughly familiar with your entry specialty. This will include completion of technical courses as offered by Air Training Command and/or Air University through the Air Force Institute of Technology and Extension Course Institute. You should also consider enrolling in an advanced degree program and Squadron Officer School **(SOS)**—either by correspondence or in residence—during this phase. The goals of this phase are to become knowledgeable in your career specialty, to exhibit that knowledge successfully in a continuing work environment, to begin (and possibly complete) the initial Professional Military Education **(PME)** curriculum, to begin (and possibly complete) advanced academic work in an area related to your specialty, and to become assimilated into the Air Force way of life. During this phase, particularly, you will be making many important lifestyle decisions, and you should seek out anyone who can offer you guidance or assistance and research appropriate alternatives in making these decisions.

★ **Intermediate Development Phase.** This phase continues from the end of the initial phase through the completion of 7 years of commissioned service. During this time period you should obtain a second specialty area. In addition the completion of SOS is highly desirable, and enrollment in (and completion of) an advanced academic degree program is recommended if not done during the initial phase. The goals here are to broaden your overall knowledge and skills in your career field, and to begin positioning yourself for the next promotion point.

★ **Advanced Development Phase.** This phase includes 8-13 years of commissioned service. Air Command and Staff College **(ACSC)** and an advanced degree should be completed before the end of this phase. During this phase you should be involved in activities that expand your management horizons and provide a wider perspective on the Air Force in general—its missions, its ways of operating, its problems—and your career field in particular. Typical assignments include Air Staff action officer, branch chief at a major command, and chief of a major division at base level. The goals of this phase are for you to gain an increasing knowledge of staff activities, and to undertand how those activities influence others in the Air Force environment.

★ **Staff Phase.** This period basically covers years 14 through 20. During this phase you should pursue career alternatives that offer rapidly broadening responsibility and authority. Outstanding performance will be the key to further growth during this phase. Specialized courses in your area of expertise (e.g., the Professional Military Comptroller School) and completion of a senior service school **(SSS)** are musts. Typical assignments during this phase include wing comptroller, major command branch or division chief, Air Staff branch chief, and joint service assignments. Another option is to gain experience in command. The goal of this phase is to allow you to apply all of the knowledge you have gained in building your career to situations with increased responsibility and authority.

★ **Executive/Leader Phase.** This phase begins

around the twenty-first year of commissioned service and continues through to completion of your career. Typical positions include base commander, major command director and deputy chief of staff, Air Staff division chief and director, and defense attache. The goals of this phase are for you to take advantage of your broad working knowledge of Air Force career field issues, weapons systems, and the Air Force organizational structure in senior positions.

The phase points as described above are only a guide. You are an individual in your own right, and your career path should be tailored to your objectives and allow you to take advantage of opportunities as they arise. You will progress through these steps at your own rate, and in your own order. The important point here is for you to gain as many experiences throughout the various organizational levels as possible to become a well-rounded knowledgeable officer.

Promotion Factors—How Do You Stack Up

According to paragraph 1-2 of **AFR 36-89**, *Promotion of Active Duty List Officers*, "A promotion is not a reward for past service, it is an advancement to a higher grade based on past performance and future potentials." This advancement decision is based on the promotion board members' assessment of the whole person. This whole person concept is defined in paragraph 2-6 to include "performance, leadership, professional competence, breadth of experience, job responsibility, academic and professional education, and specific achievements."

This philosophy of promotion is actually implemented by examining a limited well-defined set of factors and projecting these factors into the future. The factors are job performance, assignments, academic education, PME, awards and decorations, leadership potential, and your official photograph. If you are rated the board will also review your aeronautical history. In the following paragraphs we will examine each of these, except aeronautical data, in more detail.

Job performance is probably the single most important factor in your record. Without a solid record indicating proficiency in each of your specialty areas, assigned jobs, and additional duties, no promotion board will consider awarding you additional responsibilities through promotion. You must establish a track record showing the best performance of which you are capable. You can only do this by concentrating on your primary job as your first priority, and learning as much as you can about that job. Be willing to learn from everyone with whom you work. Not only will you be able to draw on years of accumulated experience this way, but you will also gain the respect of supervisors, peers, and subordinates by admitting what you don't know and making an honest effort to find out. It never hurts, and makes you stand out, to find a way to make a unique contribution on the job (e.g., find a new and better way of doing something, write an explanatory guide for users, set up and conduct training sessions). This not only shows initiative, it also allows you to demonstrate your knowledge in an arena of your own choosing.

Assignments go hand-in-hand with job performance. What the promotion board wants to see is a progression of assignments in which you are assuming ever greater responsibility and accepting challenges to put your knowledge to work in broader, less well-defined situations. The board is also looking for people who are skilled in more than one specialty area. Assignments are determined to a large extent by the needs of the Air Force.

The area of academic education separates those who show initiative from those who do not. Advanced degrees and other upgrade training show the board you care about what is happening in the world, and that you care about the changes going on in your area of expertise. We live in a constantly changing world. You must assume responsibility for evaluating the changes going on around you, and learning and/or adapting behaviors to meet the challenges inherent in those changes. Academic education basically serves as a tool to teach you techniques for ordering and thinking about your world. The more education you have, the more techniques you should possess. A master's degree has become the accepted minimum requirement for Air Force officers. You should not, however, assume your education is complete upon receipt of your master's. This milestone, for most officers, simply means that continuing education will enter a more informal phase. Instead of pursuing more degrees in formal educational settings, many of us will rely on newspapers, professional publications, and symposia to keep us up to date. Another reason to continue educational pursuits is that they can be fun when you are learning new skills and gaining a wider perspective on life in general.

PME is an extremely important area. All dedicated professionals must learn the basics of their chosen way of life. The purpose of PME is to impart those basics to the officer corps. In PME you will learn some of the history behind the armed forces, the U.S. perspective on the world situation, battle tactics, nuclear and space issues, and economic issues, among other topics. You should make PME a high priority. This part of your career preparation should be completed as soon as you are eligible. (These rules constantly change, so consult your education office for information on eligibility for PME courses.) These courses will appear in your career brief a short time after completion, and will give you an edge over others who have not shown the initiative to complete this important training.

Another factor the board considers in making promotion decisions is your awards and decorations. These follow directly from job performance and assignments. Awards and decorations are a means to publicly recognize individual acts of exceptional bravery, outstanding achievement, and meritorious service. The acts and services to be recognized must be clearly and distinctly outstanding in both nature and magnitude. Awards and decorations are appropriate only if the acts and services are of such importance they cannot be recognized in any other way, and the acts and services clearly indicate the person's performance is above that of peers. The →

bottom line is superior performance will get you recognized. Once again, special projects do not hurt here, either.

Leadership potential is another factor promotion boards weigh heavily. Leadership is the ability to get others to willingly perform tasks they might not otherwise accomplish. As stated by Maj Jeffrey C. Benton, USAF, in "Promoting Leadership in the Air Force's Management Environment" (*Air University Review*, Vol. 33, No. 3, March-April 1982): "Management involves planning, organizing, staffing, directing, and controlling, and it is job oriented to the extent that people are viewed merely as instruments to accomplish jobs. Managerial motivators are money, prestige, promotions, and other material rewards. On the other hand, leadership involves natural and learned abilities, personal skills, and characteristics that inspire responsible subordinate actions through interpersonal relationships." He goes on to say, "The leadership role involves instinct, intelligence, knowledge, craft, example, persuasion, inspiration, compromise, and patience to develop consensus among followers." Perhaps Maj Benton's most important point is that, "Leadership. . . requires self-respect and adherence to moral and ethical principle." As you can see, leadership goes far beyond management. Leadership involves providing the best possible example you can to all those around you. Leadership can be demonstrated on the job, in your community, through the Company Grade Officers Council, or in a multitude of other activities. Accept the challenges that are offered to develop your leadership potential, and watch your influence and reputation grow.

The final factor the promotion board looks at is your official photograph. Is your hair the proper length? Is your uniform set up properly? Is the photograph a good likeness of you, and does it show a basic familiarity with **AFR 35-10**? Don't underestimate the impact of your official photograph in your promotion folder. By the way, did you know you can have these photographs taken by a commercial photographer (at your own expense), if you so desire.

This brief summary should give you an overview of the factors the promotion board is looking for, and provide hints on how to ensure they find it in your record.

Assignments and How to Get the One You Want

Assignments go hand-in-hand with job performance. The combination of the two, rather than either one in isolation, is the vehicle that shows your future potential. You can be doing an outstanding job in your current position, but if that position is the same as or similar to the position you previously held, and if your responsibilities are less than your peers, you probably won't get promoted. Let's look at some factors to consider in planning the types of assignments you need to develop the skills and abilities to reach your career objectives.

The first factor to consider in evaluating assignments is career progression. Progression implies a continual forward movement. One of the determinations you must make is if the assignment path you are considering shows forward movement, in terms of learning new skills and abilities and applying these new skills and abilities, as well as previously learned ones, or if it contains significant amounts of time where you are only marking time. Those who get ahead spend very little time marking time. If caught in a situation where little growth is possible, they either redefine the job to create growth potential, or develop special projects (job related, community related, professional, or other) to create opportunities to grow and learn and keep their name "up in lights." As we go through this discussion, those factors feeding into continual career progression should become more obvious.

Career broadening is a very important consideration. There are two types of career broadening. The first is broadening within your career field; the second is broadening outside your primary career field. The Air Force demands a well-rounded officer corps that can handle a wide variety of situations. This means the Air Force wants and needs generalists as well as specialists (experts). To accomplish the goal of becoming a generalist in your career field, you need to strive for positions at increasingly higher levels within the organization. A good example here is the Accounting and Finance Officer **(AFO)**. Most officers start out as deputy AFOs. This responsibility may include being a branch chief (e.g., Chief of Military Pay and Travel, or Chief of Paying and Collecting). The next move is generally to AFO. At this level you have responsibility for seven branches. After your initial assignment as an AFO, you will probably assume a larger more complex account, or cross-train into Budget or Cost Analysis. This assignment track shows a solid base in one area of an Accounting and Finance Office. Next, you broaden this base by assuming responsibility for several branches. You then further broaden on this base by assuming more challenges in the management realm (a larger office and more complex account), or by shifting laterally and learning a new set of skills (Budget or Cost Analysis). At some point in your career it may be desirable to gain experience outside your primary career field. Typical career broadening assignments include missile duty, Air Force Reserve Officer Training Corps (AFROTC) instructor, PME faculty duty, and Air Force Recruiting Service duty. Other career-broadening assignments involve Comptroller personnel serving in one assignment as Procurement Officers, and Procurement personnel serving as Maintenance Officers. Many officers also choose to broaden from one command to another during their careers. The possibilities here are limited only by your vision of the future and the needs of the Air Force. The name of the game here is to keep finding ways to assume and exercise increasing responsibility.

It is very difficult, if not impossible, to find growth potential in base level assignments exclusively, Therefore, we arrive at our next important assignment factor—organizational level of responsibility. When developing a career path, you need to consider the bigger picture to understand why we do the things we do. A career that shows good career progression includes assignments at major command (MAJCOM) and Headquarters United States Air Force (Air Staff) level. These positions are highly prized, and only the "movers and shakers" are selected for these

positions. MAJCOM and Air Staff positions tend to be highly visible and, if you do a good job, highly promotable. MAJCOM jobs give you the opportunity to be a part of the solution to problems that cannot be resolved at base level. Air Staff gets the problems that MAJCOMs can't resolve. In addition MAJCOMs and Air Staff are participants in command-wide and Air Force planning exercises that affect the course of events for years to come. As a base level officer you will only have rare chances to contribute to these exercises, and you may never know what decisions were finally made. By judicious career planning you can make contacts and position yourself to assume responsibilities throughout all of the organizational levels to prepare you for your ultimate career objective.

Should I be a supervisor? Why? Good supervisors are leaders (not just managers) of people. Every officer needs supervisory experience along the way. Your people will teach you more about yourself than you ever thought possible. They will help you identify your strengths and your weaknesses. Supervisory experience early in a career opens up many more possibilities later on (many jobs have previous supervisory experience as a prerequisite). Be flexible here. Get supervisory experience as early, and as often, as you can. If you can't get direct supervisory experience, try chairing a committee or taking on an additional duty where you can gain experience leading people and managing resources.

The final consideration in evaluating assignments is visibility to higher levels. The higher the level at which you get visibility, the better. Make sure your visibility is good. Leave a positive impression or don't leave one at all. Many jobs have a built-in visibility factor (e.g., base Budget Officer), some do not. If yours doesn't, volunteer for an additional duty that will put your name "up in lights." Good ways to do this include becoming active in the Company Grade Officers Council, running the Combined Federal Campaign for your unit, and similar activities. Many activities do not take great amounts of time. They do require your interest in doing a good job and keeping those above you informed of how things are going. A minimal investment can result in magnificent dividends.

Now that you've determined what you are looking for in your next assignment, you need to develop a strategy to go about getting it. First, always ensure your **AF Form 90**, *Officer Career Objective Statement*, is current. This form allows you to identify, through Personnel channels, your objectives and how you hope to reach them. The information required on the form, in addition to personal data, includes your top three choices for your next continental US **(CONUS)** assignment in your duty Air Force Specialty Code **(AFSC)**, and your top two choices for overseas duty. In addition you can specify your state of preference, as well as geographical regions and commands in which you are interested. You can identify special duty assignment preferences and career broadening desires. Finally, you can identify your preferences for your next assignment plus one and your academic and professional military objectives. On the back of the form you can also provide any information you feel is pertinent that hasn't been covered on the front of the form. Ensure someone in your supervisory chain of command reviews and signs your AF Form 90, or Personnel won't process it. Treat your AF Form 90 with respect—you might get what you asked for. Next, always make sure any career field-specific planning documentation is in consonance with your AF Form 90.

Both HQ AFMPC and your MAJCOM have career monitors and resource managers. These can be very helpful people to know, for they monitor what jobs will be opening when. There is a career monitor function at HQ AFMPC for each career field. This office is staffed with experienced officers from that career field whose job it is to ensure Air Force needs are met, while also ensuring the assignments given to officers meet individual career progression needs. Command resource managers work with command officials and individual officers to plan career paths and ensure the needs of the command are met. Both of these organizations can help you identify the specific jobs for which you can be considered. In addition they can provide information on current personnel policies, and may be able to provide assistance in helping you plan your career.

Once you've identified the job you want, you can take a direct approach to getting that job. You can identify an interest in a particular job by sending a resume and/or letter to the person who will be instrumental in getting that job filled (e.g., the Comptroller if you want the Budget Officer job at that base). An example of a good military resume can be found in the 19 July 1982 edition of *Tongue and Quill*. If you write a letter, tell why you want the job, what you can contribute in your desired position, and give some information on your background, skills and abilities. You can also request a personal interview with the person who can help you get that job. Whatever your method, if you really want the job find a way to get your foot in the door early. One by-name request is worth a thousand dream sheets!

Another way to get your foot in the door may be to have a mentor. A mentor is a wise and trusted counselor, someone who has been impressed with your work in the past and is willing to help you in some way in the future. This assistance may range from helping you find a better, easier, faster way to do something, to advising and assisting you on the best approach to getting that desired assignment. Even if the mentor can't help you now, they may be of assistance later on. After all, mentors get promoted and move on too.

Before we leave this topic, one final word is in order. The single most important key in obtaining that desired job is establishing a good record in the job you are doing now. You must ensure your performance reports adequately reflect that record. Once again special projects never hurt—and may help a lot.

In October, Part II will cover ***You and Your Effectiveness Report*** and ***Career Planning—How to Start***.

Innovation and **Creativity**

Today's Essentials for Tomorrow's Air Force Comptroller

by Mr William E. Albertson

In a time of great change, we are most in need of creativity and innovation. **John Naisbitt**, author, *Megatrends*.

We experience change from the day we are born until the day we die. Every area of our personal and business lives is affected. We in the comptroller business face daily challenges to be more productive and effective in our jobs. We implement new computer systems, respond to changes in entitlements brought about by legislative initiatives, face the very real fact we have less people to do more and justify resources used to support the Air Force mission. Our environment is ever changing and we must shape that change or react to it. To do the right things, right, we will be doing things differently and doing different things. This requires new thinking and new approaches to the many tasks within the comptroller business. We are moving into a dynamic and evolutionary, some say revolutionary, era that, more than ever, demands creativity and innovation. Within each and everyone of us there is a great, often under utilized, capability to be creative and innovative.

Before you say, *I'm not a creative person*. Or, *That is for those 'right brained' people*. Or, *I'm too old for this*. Consider some other possibilities. Scientists have shown that brain cells do not begin to disappear once we reach voting age. The healthy brain of an active adult is one of our most resilient organs. The overall thinking skills of a fifty-five year-old are almost always markedly superior to those of a twenty-five year-old. Studies show that a challenged brain simply never quits learning.

If you are still with me, you are making a start toward thinking creatively. There are three common myths about creativity:

Myth 1—**Creativity is a quality we either have or do not have.** Creativity should be thought of as a process rather than something possessed. Thinking creatively produces and expresses new, novel and occasionally useful ideas. Everyone has the capacity to think creatively but few of us use our full capacity.

Myth 2—**Only extremely intelligent people are creative.** Scientists have observed creative thinking in people of all levels of intellectual ability. In fact, a German psychologist in 1920 demonstrated that chimpanzees could think creatively.

Myth 3—**Creativity applies to art, literature or music.** We can apply creative thinking to interpersonal situations, time and resource management, problem solving, product development, manufacturing and, yes, even comptrollership!

Now that we have briefly addressed these myths, what can we do to produce and express those new, novel and occasionally useful ideas? **Albert Einstein** stated, *Imagination is more important than knowledge*. **Thomas Edison** said, *Genius is ninety-nine percent perspiration and one percent inspiration*.

To begin the process we must consciously decide to think creatively. Most of us think in either a divergent or convergent manner. Divergent thinking is the process of expanding and broadening. The focus is on the possibilities. Convergent thinking is the process of narrowing and reducing. The focus is on the solution or answer. Most of us favor one of these processes over the other and think less of those who rely on the *other* method. One is not superior to the other. Both processes are essential for creative thinking. The key is to be flexible and apply the right process at the right time. Usually this means applying a process of identifying the possibilities followed by evaluating the solutions.

Once we decide to think creatively, here are some keys to unlock our minds for innovation:

Observe—Watch other people and yourself.

Suspend—Withhold judgment and evaluation until all available information is heard and processed.

Question—Ask more questions. Use

divergent questions like, *I wonder. . . ? What might happen if. . . ? Have you thought about. . . ? Can you imagine. . . ?*

Vary—Use different sources of information. We tend to get comfortable with favorite magazines, newspapers, television and radio stations that confirm or bolster our opinions and ideas. Make a point to vary sources of information that may present different perspectives.

Incubate—Give something time to mull around in your head. Let your creative subconscious work and take time to reflect each day.

Risk—Try something new. Don't be inhibited by fear of failure. For example, compare the person who has a 100% success record and does five things versus the person who does 100 things but gets 60% right. If we can keep the mistakes from being dangerous, 60 right things were accomplished. Although the above example may be exaggerated, if we don't experience an occasional failure, we aren't reaching out as far as we can.

In this day of fitness we must also exercise our brains. Do brain exercises by thinking about, anticipating and predicting the future; imagining yourself doing a task before the fact; noticing stimuli and inner sensations you usually ignore; finding new routes to familiar places; defending unpopular ideas; and growing *addicted* to mental challenges. Brain exercise can do wonders for us and keep us young in mind.

Finally, look for materials that help implement the creative thinking process. Articles in magazines and books can challenge us to look at many everyday situations with a new perspective. *A Whack on the Side of the Head* by **Roger von Oech** is but one of many examples of interesting approaches to getting creative ideas on purpose. Getting an idea is only the start. If you have an idea, put it into action. After all, someone else may have the same idea and beat you to the punch.

The philosopher, **Alfred North Whitehead**, stated, *It takes a very unusual mind to make an analysis of the obvious*. The obvious is all around us. You have one of those very unusual minds. We who will be in tomorrow's comptroller organizations must make innovative and creative contributions today.



Mr Albertson is the Director of Cost at HQ SAC, Offutt AFB NE. He received his BS degree from the University of Missouri where he majored in accounting. He has served as an auditor, budget analyst, computer systems analyst, cost analyst and systems accountant at various Air Force bases, Standard Systems Center, Air Force Accounting and Finance Center and HQ SAC. Mr Albertson attended PMCS and completed Air Command and Staff College by correspondence. He is a member of the American Institute of Certified Public Accountants, a Certified Cost Analyst and a member of the American Society of Military Comptrollers.

How to Manage the Unmanageable—Part II

Rated Best Article for the April 1987 Issue

Col Don Scooler's article, ***How to Manage the Unmanageable—Part II*** was chosen by the major command Comptrollers as the best eligible article published in the April 1987 issue. His first article, ***How to Manage the Unmanageable***, won the best article for the July 1985 issue and subsequently, he won the ***1985 Best Author Award***.

Col Scooler is the Deputy Chief of Staff, Comptroller at Headquarters Military Airlift Command, Scott AFB IL. Col Scooler becomes the second of four finalists to compete for the ***1987 Best Author Award***.

Second place was taken by **Lt Col Michael Weitman's** article, ***Challenge of a Base Comptroller—Catch It***. Lt Col Weitman is assigned as Comptroller, 836th Air Division at Davis-Monthan AFB AZ.

Third place went to **Capt Bob Schramm's** article, ***Optimal APR Encryption—Subtitle: How to Get an APR Through the Boss***. Capt Schramm is the Accounting and Finance Officer at Chanute AFB IL.

Congratulations to all!

The Art of Decision Avoidance:
Management Practices Explained

by Dr Jitendra M. Sharma
Associate Professor of Business
Northern Michigan University

and

Dr George R. Carnahan
Assoc Prof of Management & Marketing
Northern Michigan University

Why make a decision if you don't want to? Or why not postpone a decision until a later date? You shouldn't have to make a decision if you feel that it will put you in a bind or makes you stretch your neck out, only later to find that you will be in hot water. Can you duck an issue?

Non-decision making can be called an art, or it may be played as a game between yourself and the rest of the employees of the organization. You are the dealer, and if you play your cards right, you can bypass many different approaches that may be used in decision making. There is no set way of avoiding decisions. Decision avoidance varies from culture to culture, from individual to individual, and from organization to organization. The primary factor in non-decision making or decision avoidance is the desire to avoid decisions.[1] This article attempts to increase the awareness of the decision avoidance syndrome and how it is practiced in management.

Motivation for avoiding decisions comes from the fear of being wrong or turned down; being a non-decider is safe and secure. Managers avoid decision making by drawing on their past experiences, and putting off the decision in the hopes that someone else will decide or the problem will solve itself. **Joseph B. Cooper**, author of *The Art of Decision Making*, points out why people avoid decisions. The central problem is one of insecurity on the part of decision makers. The decision maker may fear the unknown, he may fear failure, or he may fear the consequences of having taken an action.[2]

Then there are some managers who fail as managers because making up their minds is torture to them. They have something close to physical fear as the time for that final tough choice approaches and will twist and turn and accept any temporary expedient that will give them a little more postponement.[3] Some psychologists explain the rationale of avoidance with approach-avoidance conflict. **Clifford T. Morgan** and **Richard A. King** state: *When an individual is attracted to a positive goal and this goal has a fear or threat (negative goal) associated with it, then the individual has an approach-avoidance conflict.*[4] Applying this to non-decision making, an individual who wants to make a decision, and feels he should, runs into difficulty because of a fear or threat which accompanies the decision. He thus finds conflict in making decisions and, consequently, he avoids them. (It should be noted that *the normal reaction to an approach-avoidance conflict is indecision, vacillation, and compromise.*)[5]

Decision Delaying vs Decision Avoiding

Some people confuse decision delaying with the art of decision avoidance. Delaying a decision is a passive activity. A passive manager may employ a number of passive tactics, such as putting the problem at the bottom of his work pile, pretending to be too busy, hiding from the matter, taking a business trip, or, if all else fails, falling sick.

On the other hand, decision avoidance is an active and lively art. A truly effective non-decider will avoid the decision for as long as possible.

An analysis of the decision avoidance model *(Figure 1)* gives us further understanding of the decision avoidance process.

The Dynamics of the Decision—Avoidance Model[6]

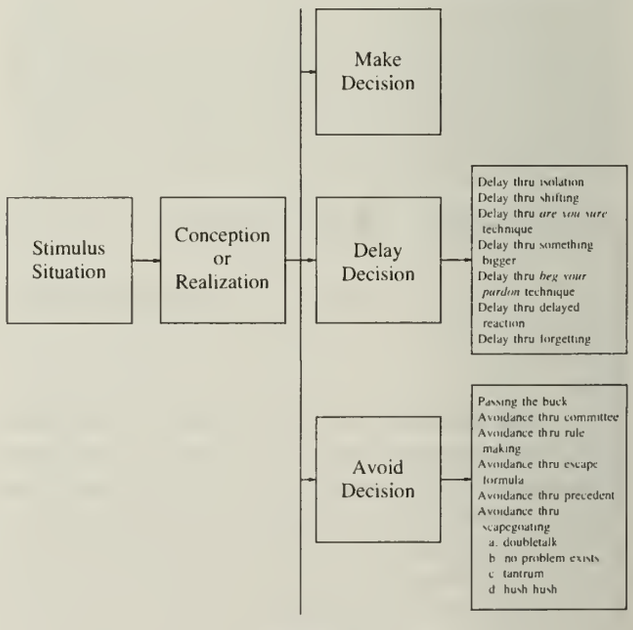


Figure 1

[1] *Webster's Dictionary defines decision as, "the act of deciding or settling a dispute or question by giving a judgment, the act of making up one's mind;" while art is defined as "human ability to make things, creativeness, skill," and avoidance is defined as "away from." "Webster's New World Dictionary, College Edition," The World Publishing Co., 1966, p. 380.*
[2] *Corney, David, "Decisions, Decisions, Decisions," Printer's Ink, Aug. 24, 1962, p. 66.*
[3] *Cooper, Joseph D., "The Art of Decision-Making," (New York, 1961), p. 66-7.*
[4] *Morgan, Clifford T., and King, Richard A., "Introduction to Psychology," (New York, 1966), p. 470.*
[5] *Kimble, Gregory A., and Gormezy, Norman, "Principles of General Psychology," (New York, 1963), p. 486.*
[6] *The author has modified Morris's model and given his own flavor. See, William T. Morris, The Analysis of Management Decisions (Homewood, Illinois, Richard D. Irwin, Inc. 1964), p. 88.*

The "Stimulus Situation" refers to the problem itself. This is the actual problem that stimulates, or starts, the decision-making process. The "Conception or Model of the Decision" is the first realization of the need for a decision. It includes the understanding or partial understanding of the "Stimulus Situation." The manager has now conceived the problem and realizes the decision process. He has three choices: make, avoid, or delay the decision. Delaying decisions is a modified form of avoiding decisions. If he must delay, he will eventually face the decision. But if he can avoid the decision entirely, he has reached his ultimate goal.

Ways to Delay a Decision

Delay through Isolation.[7] When faced with a critical problem that needs attention, the manager may find it most convenient to be "out in the field or on urgent business." If he cannot find a reason to be out on urgent business, then a barrage of secretaries will be thrown out to create a barricade. The man in isolation is like a man in a kitchen that is too hot—he gets out. The only error in this is that the problem won't disappear; it will boil up all the more.

If the employee wants an appointment, have your secretary advise him to fill out an appointment form. The appointment form should provide space for a "reason for visit" line. One of the simplest ways is to avoid seeing the employee. Advise your secretary you are not to be disturbed. Explain to her that you have some important matters to attend to that require complete concentration. This forces the employee to see you when and where you really want to see him. You control the meeting now and can wait for as long as you want or until you are prepared for the meeting. By avoiding the employee and having him wait, he may forget the problem entirely. Keep postponing the employee's appointments. Have your secretary say that you had an unexpected situation arise that needs your immediate attention.

Delay through Shifting. To accomplish this, show that you are obtaining the advice of experts in that particular field, or you have passed the problem on to higher management, or you are examining the practices of others, or you are persuading others to look into the matter at hand as it is applied by others. In any event, the decision will be slow in coming.

Examining the practices of others is a sure way to create confusion and to aid in delaying making a decision. This helps to persuade others to look into the matter at hand as it is applied to other organizations causing delay and possible avoidance of the decision altogether.[8]

Delay through "Are you Sure?" This technique is most useful when the manager wants to remove 100 percent of the risk of making the decision. In this technique, the manager is trying to delay the decision so he questions the initiator of the proposal whether or not some facts or possible alternatives have been overlooked. These types of questions would almost require that the project be gone over again and again. This easily frustrates the initiator. The end result is a tremendous delay or dropping of the proposal.

Delay through Something Bigger. In this situation, the decision maker complicates the issue by using the excuse that it is a part of a broader program, and that it is necessary to see if this plan fits into the major project.[9]

If a report has been turned in for a project, the non-decision maker could say that he has studied the matter thoroughly, and the proposed project is only a part of a larger program which has been under consideration for a long time. A very simple answer would be that we should wait and see if the new plan would fit into the major project. This would be a way of putting the new plan aside without more discussion. The result would be no decision.

Delay through "Beg Pardon." The "Beg Pardon" technique requires a good sense of timing. This technique works best when the non-decision maker is listening to someone presenting an idea orally. The non-decision maker listens to all the discussions concerning the proposal, and as he senses that his turn is coming to commit himself on the question, he reaches for a pad and begins writing. Then, when he is finally asked to state his position on the matter, he looks up surprised and startled and says, *Beg pardon, I just got an idea that I want to get down before I forget it. . . better pass me by.* This technique is most appropriate when the manager does not desire to make a public commitment that he may regret in the future.

Delay through Delayed Reaction. The delayed reaction shows how to let someone else make your decision for you. If a superior delays making an urgent decision, circumstances may force his subordinate to act. If a subordinate's decision turns out to be wrong, then the superior has someone to blame. If the right decision is made, the superior can take the credit.

Delay through Forgetting. A very useful method is simply forgetting the issue. This can be done on a singular basis or on a committee basis. The person in charge of obtaining the papers has to learn to develop the skill of losing them. This can be done by losing one's briefcase, losing a folder in the wrong (or even right) file cabinet, or just losing the papers themselves. Some requirements for being able to forget are: absent-mindedness, senility, and just a plain short memory.

In decision making, situations may arise where it is impossible for you to engage in a delayance syndrome. Anything and everything you try to use fails. It is also possible to meet situations where delays are not desirable, since they put off the inevitable. If you anticipate no changes in the situation that would make it easier or safer to make a decision in the future, then avoidance is the next logical step.

There is also another decided advantage to avoidance over delayance, which is extremely important to an individual who does not want to make decisions. If the delay tactic is chosen, there is a possibility for an infinite number of decisions in

[7] *Douglas, Thomas W., "The Anatomy of Escape," SAM Advanced Management Journal, January 1970, p. 44-46.*
[8] *Rangemekar, Sharu S., "The Art of Avoiding Decisions," Management Review, July 1969, p. 67 condensed from the Columbia Journal of World Business, April 1969.*
[9] *Keppner, Otto, "The Art of Non-Decision Making," Sales Management, April 15, 1966, p. 71.*

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the future. When the delay runs out, as it eventually must, another decision must be made. This decision again involves whether to attempt to solve the problem, delay further, or to avoid. This can be continued indefinitely. On the other hand, if the avoidance tactic is chosen, there are a maximum of two decisions that must be made. For a true decision avoider, this is a decided advantage.

Passing the Buck

The most common and one of the easiest forms of avoiding decisions is to pass the buck to someone else. Although the basics of this technique are known to nearly all managers, there are variations which make the technique more effective, all of which are not well known.

Passing the buck can be accomplished through the wise use of either individuals or groups. Hull and Peter in their book, "The Peter Principle," state that there are three ways of passing the buck. There are "The downward, upward, and outward buckpasses."[10] These techniques require varying degrees of managerial skills: the upward requires the highest degree, the downward a medium degree and the outward the least. The latter two techniques are, therefore, within the reach of most managers.

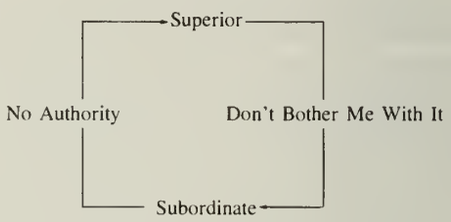
In the *downward buckpass*, the papers are sent to a subordinate (preferably the same one that sent them to you) with the order not to bother you with such trifles. The subordinate is then bullied into deciding an issue that is probably above his level of responsibility. If, for some reason, you cannot send them to the same individual that sent them to you, then send them to another. The primary consideration is to get rid of them yourself. He will probably be totally confused as to what your message means and will render a decision, which has an excellent chance of being an incorrect one.

Another type of downward buckpass consists of forming a committee of your subordinates. There are two variations of this. One variation is to avoid the committee completely. The advantages of this will be discussed later. In the second variation, you appoint yourself as chairman. Then you are able to disclaim responsibility if the decision made by the committee is an incorrect one, since it is the committee's decision and not yours, but can claim responsibility if the decision is right. Both of the variations mentioned are known as the group downward buckpass.

Once the basic technique is chosen, then a possibility of two more decisions exist, whether to use the group or the individual technique and then whether to use either of the two variations. The disadvantage of the increased number of decision possibilities, however, are normally outweighed by the many advantages.

"The *upward buckpass* calls for ingenuity: The teeter-totter victim must examine the case until he finds some tiny point out of the ordinary which will justify sending it up to a higher level."[11] This technique would also be successful if he can claim that he does not have the authority to make the decision. Of course, by doing this he is creating a situation where a downward buckpass can be very efficiently used by his superior. This, in turn, can lead to a combination of a downward-upward buckpass. *Figure 2* illustrates two possible combinations of the downward-upward buckpass. It should be noted that Version Two can be expanded, and is limited only by the span of control of the manager. Note also that in order for Version Two to work successfully, all subordinates must be skilled in avoidance techniques. Otherwise the decision will be made by someone by necessity.

Version One



Version Two

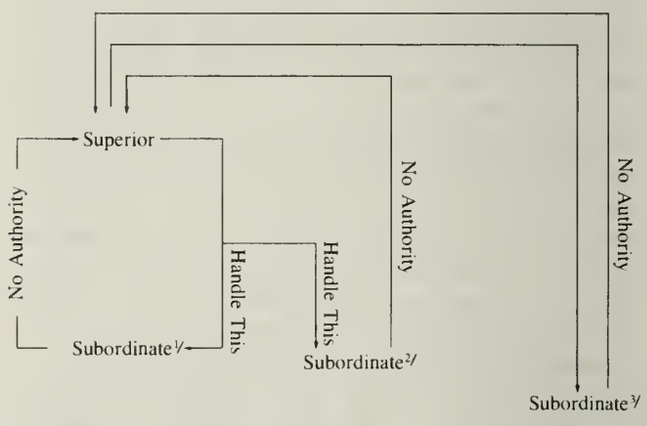


Figure 2

The important point for the manager to remember is *not* to be confused during the process to such an extent that he makes the decision himself.

The *outward buckpass* merely involves assembling a committee of the victim's peers and following the decision of the majority. This is an unexciting and unimaginative form of buckpass. The basic problem is a mechanical one; unless you have a great deal of influence within the organization, it is difficult for you to assemble a committee of your peers. Most individuals are reluctant to serve on committees, and will strongly resist the situation unless the order comes from above them in the organization hierarchy. This implies a form of upward buckpass is necessary if you desire to get the committee assembled. Also, a committee of peers cannot be assembled by the chief executive of the organization since

[10] *Hull, Raymond, and Peter, Dr Laurence J., "The Peter Principle," (New York, N.Y., William Morrow & Co., Inc., 1969) p. 121.*
[11] *Ibid.*

he has no peers, thus eliminating this possibility for him.

Committee Buckpassing

Since the committee stands out as a basic and fundamental form of buckpassing, a few remarks concerning committees in general would appear to be in order. By appointing a committee you greatly increase the chances that the decision will be avoided completely. The very fact that a committee has been appointed will almost ensure that a decision will not be reached. This is due to the fact that committees by their very nature are time consuming; usually indecisive due to reconciling of differences of members of the committee; prone to compromise, when a decision is reached, at the sacrifice of the best solution; and make it difficult to pinpoint responsibility in case of failure.[12] Even though the committee has these advantages built in, the wise manager will take the following precautions to further ensure that the decision will not be reached:

- Make the committee as large as possible.
- Make it difficult for members to convene.
- Appoint committee members who are incompatible.
- Nominate an incompetent chairman to head your committee (unless the technique of the group downward buckpass is adopted, in which case the superior appoints himself as chairman).

When setting up the committee, place all responsibility on it—abdicate your position as much as possible. Do not set any time limit or imply that a decision must be made immediately. Stress the point that you want *all* facts considered and every side of the issue discussed. If you must present facts to the committee, make them as vague as possible and throw in some irrelevant ones. This will confuse the members as to the real problem and, also cause the committee to spend a great deal of their time arguing over the issue itself. It's hard to reach a decision on an issue that you are not even sure about. Much of this strategy can be simplified if you can locate at least two individuals who are dependent upon you, place them on the committee, and give them specific instructions to confuse the issue.

Complete lack of communication, either written or oral, with the committee is one of the better forms of avoidance. If no one can contact you, you have to be passed by. When you cannot be contacted, the committee itself will have to decide what course of action should be taken on the issue. This will enable the committee to be bottlenecked in further deliberation and may cause the meetings to run indefinitely without reaching a decision.[13]

Avoid Decisions

Avoidance through Rule Making. Another tactic used to avoid making decisions is to make rules and policies. Whenever a situation arises where there is no rule to govern it, the decision maker makes a rule and adds it to his already large volume of rules. A good decision avoider will anticipate situations and make rules in advance of the problem. In this way his one decision may avoid any later on. For example, make an office policy that all requests and suggestions from employees be in written form. Design lengthy and confusing forms that must be filled out by the employee in many copies. Develop as many of these forms and procedures as possible. Insist that everything must be on a computer. This will give you time and probably discourage the employee. If the employee finds too many forms and too much red tape involved, he may find some other person to render the decision or, better yet, he may forget the request completely. He may even leave the organization if this happens often enough. If this happens, you have made progress and reached the ultimate in decision avoidance. If you can eliminate all persons that put you in a decision making position, you have greatly improved your situation.

When the supervisor cannot invoke a known formula that is theoretically or empirically verifiable, he will create his own. This is known in most organizations as a Policy Manual, Standard Practice Instructions, etc. This policy book can be turned to whenever the supervisor is confronted with a problem he does not know how to handle or what to do with. He will turn to the book and come up with the answer. This eliminates the necessity not only for decision making but interpretation.

Avoidance through Precedent. This is a common technique used by many managers. It eliminates the necessity for making decisions concerning new or innovative ideas. "We have always done it this way in the past and look where we are today" is a good way of handling a decision. Another excuse could be "We tried that once and it failed. Why waste time and try again?" You can also add, in extreme cases, "Do you know what happened to the man that suggested that?"

Avoidance through "No Problem Exists." The first step in the decision-making process is to recognize that a problem exists. If you never get past this step, then the decision avoidance process is very simple. The manager denies the very existence of the problem by stating that the organization has gotten along fine without the benefits of the proposal. He should accuse the initiator of wanting to bring up useless and imaginary problems and warn him against it in the future. This creates a climate that is hard for the employee to ignore, and can put off future undesirable situations. This differs basically from avoidance by precedent by the presence of a threat.

Avoidance through Double Talk. The aim of this method is to confuse the proponent of a specific project by using top management jargon. This has the most effectiveness in dealings with a first line supervisor or an operative worker who has gained his knowledge from experience and is unfamiliar with the technical language of management

[12] *Athas, Anthony G., and Caffey, Robert E., "Behaviar in Organizations: A Multidimensional View," (Englewood Cliffs, N.J., Prentice Hall, Inc., 1968) p. 121.*

[13] *Randall, Clarence B., "The Lonely Art of Decision Making," Duns Review and Modern Industry, June 1959, p. 47*

science. Few people will admit they do not understand what they are being told, and will let the matter drop.

Avoidance through Scapegoating. This method is similar to but not the same as buckpassing. This involves coming up with an excuse for not doing something by putting the reason for not doing it on someone else. "We would be glad to do this, but if we did, we would have trouble with the Union" is a good example of a scapegoat. Another may be "the Marketing department wouldn't like it." This is usually followed by "try again later."

Avoidance through Tantrum. This is a crude and ancient method, but can still be effective with well chosen individuals. When the initiator offers a proposal, just throw a tantrum. Scream at the person about his trivial proposal when so many things are going wrong. This is used best by top executives. The manager can say "A thousand things around here need attention. Can't you spend your time on anything more useful than this?" This method is particularly useful when the manager is uncertain as to whether or not the proposal is important enough to be considered. After some thought, if he decides it is a good proposal, he can adopt it and claim it as his own.

Avoidance through Secrecy. The manager employs this method by warning the initiator of a proposal that the matter is already being considered by top management and that he should keep quiet and advise others to do the same. The method can be employed in the situation where he does not want to disturb the status quo of the organization or else wants to wait and introduce the proposal to higher management himself.

There are other, more crude methods such as pulling rank, creating a status barrier, and emphasizing your greater experience. Although crude, they can be effective in the proper setting. It must be remembered that there is no set way of avoiding all decisions. A method of avoidance is a function of the nature of the problem, the degree of character of the manager, and the circumstances which prevail. Mathematically, it could be expressed by the formula A = f (P,C,C). You must choose the technique which will help you best avoid the decision in a particular situation. The primary factor in non-decision making is your desire to avoid the decisions.

Non-decision making is truly an art. It lies in the ability of a man to avoid declaring himself on the question before the house by creating a cloud of great wisdom and prudence into which he disappears.

[Reprint from the *Defense Management Journal*, 1973]

In Memoriam—Colonel Benjamin Lester, Jr

Colonel Benjamin Lester, Jr, Comptroller of Lowry Technical Training Center, Lowry AFB CO, died on 12 April 1987 at Fitzsimmons Army Medical Center of complications following open heart surgery. Colonel Lester had been the Lowry Comptroller for over 2 years.

A native of Danville, Kentucky, he graduated from Eastern Kentucky University with a Bachelor of Arts degree in Business. In 1964 he was commissioned a second lieutenant in the USAF through the Officer Training School. His first four assignments in the AF were in the AF Audit Agency. After tours of duty at Myrtle Beach AFB SC, Misawa AB JA, and Otis AFB MA, he joined the staff of the AF Audit Agency headquarters at Norton AFB CA. In 1975 Colonel Lester became a member of the Palace Dollar Team at AFMPC, Randolph AFB TX, where for 4 years he worked Comptroller officer assignments. He moved to Hickam AFB HI in 1979, spending 2 years on the PACAF Budget staff prior to becoming the Hickam AFB Comptroller. Following a year in that job, he returned to Randolph AFB TX, where he served briefly on the HQ ATC Accounting & Finance staff until taking over as Randolph AFB Comptroller in late 1982. He transferred to Lowry AFB as Comptroller in 1985.

His awards included the Meritorious Service Medal with two oak leaf clusters and the Air Force Commendation Medal.

Colonel Lester is survived by his wife Judy, son Trent, and daughter Paige; also by his mother and two brothers.

Colonel Ben Lester was a superb Comptroller. He had a well-earned reputation as one of the leaders in our business. His personal effort at Lowry AFB turned the Comptroller organization there into one of the best and resulted in Colonel Lester being selected as ATC's Comptroller of the Year for 1986. When you took a problem to Ben Lester, he worked on it quietly and quickly and got great results. He was a good man—a great friend—and the Air Force community will miss him very much.

Air Force Cost Center—Status Report

by Mr Michael Ziskind
Presidential Management Intern, Air Force Cost Center

The Air Force Cost Center was established as a Direct Reporting Unit under the Air Force Director of Cost in June 1986. **Mr LeRoy T. Baseman** has been assigned as the Technical Director of the Cost Center, which has been relocated on a temporary basis to the Cafritz Building near the Pentagon. Since its inception the center has been pursuing model development and computer applications to help Air Force analysts compute operating and support **(O&S)** and acquisition costs. The Cost Center will work to incorporate recent technological advances in areas such as robotics, composite materials, and artificial intelligence into Air Force cost analysis. In addition, the Cost Center will help set standards, assist cost analysts in the field, and promote interservice cooperation regarding the exchange of information and standardization of data and cost methodologies.

The Cost Center's *Research and Applications Division* has been researching computer automation and artificial intelligence software applications for Comptroller functions. According to **Lt Col Peter Beck**, chief of the division, several expert system software packages have been evaluated and two software packages have been selected for preliminary research and prototype expert system applications in the areas of software sizing and microcomputer acquisition. The Cost Center plans to begin development in the near future of prototype expert systems to use in selecting and applying the cost model(s) most appropriate for specific purposes.

Expert systems are computer programs that emulate human decision-making patterns by combining rules, logical functions, and analogy based comparisons with user provided information. These systems should provide analysts in the field with reliable and easily accessible information and decision support which has been previously unavailable. To promote development of useful and original products, the Cost Center plans to work with MAJCOM cost groups and with the Army and Navy cost research organizations.

In conjunction with the development of expert system software, the *Research and Applications Division* will be establishing "dial in" links to a computer bulletin board and a **VAX** computer to promote the use and exchange of data bases, cost analysis information, models, and programs. These services should be available this summer.

A primary objective of the *Operating and Support Cost Division*, headed by **Col (S) Ronald Daigler**, will be the revision and development of critically needed cost factors and models that reflect changes in: manpower requirements, the complexity of system designs, exotic materials, computers, and software. Improvement of squadron operating and support cost factors (for supplies, spares, depot maintenance, fuel, and contractor logistic support) and models (for "squadron typical" operating and support costs) are essential because they provide the basis for validating about one-fifth of the Air Force Budget, or $20 billion. This work will also be a key step toward improving trade-off studies, mission area analysis, and O&S cost estimates for advanced space, telecommunications and missile systems.

Another objective of the Operating and Support Cost Division will be to bring an improved **VAMOSC** *(Visibility and Management of Operating and Support Costs)* program online as quickly as possible by working closely with the VAMOSC Program Office which has been realigned to the Comptroller organization within HQ AFLC. VAMOSC was initiated at the direction of the Office of the Secretary of Defense to improve information regarding operating and support costs at all levels of management. A key objective is to utilize existing information in functional area data bases by integrating and presenting component level cost information using meaningful performance/cost indicators.

Finally, the Operating and Support Cost Division will be developing tools to assess the effectiveness of several Air Force programs designed to reduce operating and support costs. Currently, the Air Force invests millions of dollars to improve weapons system reliability and reduce maintenance requirements (R&M initiatives). However, Air Force accounting systems presently do not provide the level of cost detail needed to evaluate these initiatives. Remedying this situation will be a boon to our credibility with OSD and Congress.

The *Acquisition Cost Division*, under the direction of **Lt Col Robert Tomasetti**, will work closely with the MAJCOMs and other services to revise, develop and implement acquisition cost estimating methodologies with an emphasis on properly accommodating the effects of advances in technology (e.g., composites, robotics, and manufacturing automation). The primary purpose is to improve tools used by analysts in the field. Rapid technological change and increasing deficit pressure make it imperative that analysts use the most current information on modeling techniques, rates of learning and cost improvement. Current models often overemphasize what is already known and leave a void where estimates should consider the impact of new technologies. Thus, the Acquisition Cost Division's goal is to bridge the gap between the past and the future.

The Cost Center will assist Air Force personnel at all levels and, when fully staffed, will provide information and serve as a general analytical resource. The Cost Center personnel welcome project proposals, especially those for which field offices or divisions do not have adequate funds or manpower.

Training—Prescription for Survival

by MSgt Carl Morehouse
3rd Tactical Fighter Wing/ACFC, Clark AB RP (PACAF)

Training under many concepts and practices has been around for centuries. Both public and private industry, as well as the military, have established training programs to develop personnel capabilities. Today the most progressive companies and organizations have effective training programs. Why? Because the investment in training pays off with big dividends. Well trained workers mean higher productivity, and for the private sector that means higher profits. For workers in all sectors, training opens the door to career advancement and higher morale through job satisfaction.

We at the supervisor level say: "We have heard it all before." It sounds good on paper, but we just can't seem to find the time to get a good training program off the ground. There's always the *hot* project that needs your special attention. Yes it's true, on the last OJT records inspection you had a few discrepancies. But thinking back, it was quite a few now wasn't it? Something about a weak ineffective training program, wasn't that what the inspector said? And oh yes, wasn't Airman Ray the second airman in your shop to fail his CDC end-of-course exam in the past month? Sound familiar? Too many supervisors find themselves in this rut with work piling up around them and no relief in sight. What is the answer? Simple—*A strong, well-organized training program.* It is not only the key to eliminating these problems, but is our key to future survival. This modern age of *do more with less* while being forced to find ways of working more efficiently *with less and less and less* will eat you alive.

What of this word *training*? What specifically do we mean, and what are we addressing when using this word? Training, total training, by any definition involves the teamwork of both trainer and trainee. For each in their role plays a vital part in reaching the end product: a vital, trained, functional resource. Without total effort, total teamwork, no training program can long survive, let alone succeed. Why, you might ask, do I stress the word teamwork? Unfortunately, no one definition of teamwork is adequate or self-descriptive enough to really do the word justice, or be that simple because of the intangibles involved. I will, however, look at some of the components involved by examining each letter of the word and try to give some relevancy for each letter.

Teamwork

T stands for *total* involvement by both the trainer and the trainee, the supervisor, the commander. Each must meet his or her responsibilities to the individual, the program and their mission.

E stands for the *effort* each team member must expend to bring about the successful conclusion to a successful program, a viable resource.

A stands for *accomplishment*. That immense sense of pride a trainee feels when a new task is learned, a new training objective is met, a new skill level is earned.

M stands for *management*. Fulfilling our part by taking the time to make the investment in training and providing the solid program that works so well. From the "hands on" to the documentation. It all works together.

W stands for *worthwhile*. Any investment made in training reaps its own rewards. To see an airman work hard, make the grade, and function independently, all the while knowing it was your program—that combination of effort makes it all worthwhile.

O stands for *obligation*. The obligation we must have to our airmen, our supervisors, the Air Force and even to ourselves as supervisors. How can a supervisor in today's service, at any level, afford to overlook the inherent obligation to our young troops to provide them with the best training effort our experience and leadership resources can provide.

R stands for *responsibility*. A good supervisor is able to analyze criticisms and turn them into learning aides to ensure good job performance. He or she is able to answer rationally for any shortcomings in their program and forecast an objective plan to correct any deficiencies. The airmen share joint responsibility with the supervisor and/or their trainer to maintain an acceptable level of progression.

K stands for *knowledge*—New skills gained, demonstrated, the skill level earned. This knowledge is our program guarantee that we each have done our part—The mission will be accomplished, the suspenses met. We all come away a little bit better off for the experience of it, the knowledge of it.

The bottom line in teamwork is: We take a raw resource, make a time investment, and couple it with a little patience, a lot of skill, fold in all the potential, and come away with a valuable work of art—A trained, productive member of the team.

The definition of a good training program through teamwork continues to be elusive at best, but if your program has all the correct ingredients, supervisors, peers, and subordinates alike will recognize the merits of it and reap the benefits. We supervisors cannot afford to wait any longer to make that investment in training for *our* people and for *our* survival.

ACES HIGH

Sgt Laura L. Larson
Financial Management Specialist
1st Tactical Fighter Wing (TAC)
Langley AFB, Virginia



Born in Escanaba, Michigan, Sgt Larson graduated from Traverse City High School in June 1980, where she lettered in Orchestra and was treasurer of the Key Club. After graduation, she worked part time while attending North Western Michigan College, until she entered the Air Force in March 1983.

On completion of basic training as an honor graduate, she began technical training as a Financial Management Specialist in the Accounting and Finance School at Sheppard Air Force Base, Texas. After completing technical training, she was assigned to Shaw AFB SC, where she began on-the-job training for her five-skill level. In November 1983, she transferred to her present duty location at Langley AFB VA.

Assigned to the Accounts Control Section, she quickly and expertly mastered the daily processing of the Merged Accountability and Fund Reporting (**MAFR**) system. She then became responsible for controlling and processing all by and for others vouchers processed through the accounting system. In this position, she streamlined procedures and established operating instructions to ensure increased efficiency and accurate reporting of payments to the Accounting and Finance Center. In March 1986, Sergeant Larson was transferred to the Commercial Services Section where she was responsible for processing the Tuition Assistance Program, medical supplemental payments, utility billings, civilian training, contract quarters, and blanket purchase agreements. Her superlative work led to her promotion to the Control Area of Commercial Services, which is responsible for certifying all fund availability and all payment vouchers. In this position, she ensured proper certification of millions of dollars of O&M funds for the wing, Headquarters Tactical Air Command, and 23 tenant organizations assigned to Langley AFB.

Sgt Larson has not limited herself to just her job. She is a member of the 1st Tactical Fighter Wing Elite Honor Guard and the Tidewater Striders Running Club. In addition, she actively works with and supports the Big Brother/Big Sister Program of Hampton Roads. Sgt Larson is actively pursuing higher education, completing 103 semester hours with a GPA of 3.77, toward a degree of Business Administration in Computer Systems. Her immediate goal is to complete the Bootstrap program, which she will start in August, and receive a commission in the Air Force.

Sgt Larson has been awarded the Air Force Achievement Medal. She was selected as the Accounting and Finance NCO of the Quarter and winner of the Deputy Commander, Resource Management "Award for Excellence" for the fourth quarter of fiscal year 1986.

Sgt Larson is articulate, highly motivated, and has always met the challenge in every aspect of a complex and demanding position. Her accomplishments are evidence of an NCO who definitely stands ACES HIGH.

Sgt William McConnell
Materiel Division, Accounting & Finance
Headquarters Air University
Maxwell AFB, Alabama



In a Command-Wide Enlisted Awards Ball, Lieutenant General Truman Spangrud, Commander, Air University, named Sergeant William McConnell the Maxwell-Gunter Outstanding Airman of the Year for 1986. This very competitive award is only one of the many accomplishments of this truly ACES HIGH noncommissioned officer.

Born 6 September 1964 in Denver, Colorado, he graduated from Warren Central High School in Bowling Green, Kentucky, in 1982 and entered the Air Force 22 July 1983. After completing basic training and the Financial Management Course at Sheppard AFB, where he served as student leader and subsequently was advanced to the prestigious rank of student commander, he was assigned to Headquarters Air University's Accounting and Finance Office at Maxwell AFB, Alabama.

Sergeant McConnell, an airman at the time of his nomination, is responsible for the preparation and release of the trial balance for the System Support Division of the Air Force Stock Fund, and responsible for the Interfund which assures government funds are properly expended and accounted for. Using his knowledge of the base supply system, Sergeant McConnell established a more effective method of follow-up for reports of discrepancy which resulted in 25 percent savings in man-hours during research. A member of the Air University Honor Guard, he was selected by the cordon commander to participate as a member of the honor cordon in Air University's first Order of the Sword presentation and was also selected as flag bearer for the Chief of Staff of the Air Force during the Change of Command Ceremony for Air University. His experience and dedication with the honor guard resulted in his assignment as NCOIC of his team's color guard.

Although a young man, he has set his goals and has never looked back. He is currently pursuing a degree in accounting. In his free time, Sergeant McConnell is an instructor of religious education at his church, and is also a member of the Youth Ministry Advisory Group for the Montgomery Denerie and the base's Catholic Council. He also serves as a member of the base chapel's folk choir, assists with the Montgomery Area Special Olympics, and was the player/coach of the Headquarters Air University intramural football team.

Sergeant McConnell was selected as the Maxwell-Gunter Outstanding Airman of the Quarter for the October-December period in 1986, was promoted to senior airman *below-the-zone*, selected as the Accounting and Finance's Financier of the Quarter for the period April-June 1986, and was named a Distinguished Graduate from the NCO Preparatory Course.

Beyond a shadow of a doubt, Sergeant William McConnell stands ACES HIGH in the Air Force Accounting and Finance community.

Getting Ready for COOF

by Lt Col Gary L. Frazer

A PMCS Paper

The Comptroller Office of the Future **(COOF)** is finally becoming a reality, with implementation continuing throughout 1987 and 1988. Hailed by many in the Comptroller field as the most encompassing, far-reaching innovation in over 20 years, COOF's impact will be felt at every level of financial management. Is your Comptroller organization ready—really ready—to move aggressively into the future? Or will your team be left to play catch-up with this newest technological tool for comptrollers?

COOF promises much and, as with most computer-based technological enhancements, will live up to those promises once the software development reaches that of the hardware's progress. We may not ever see a "paperless" comptroller operation, but we will surely benefit from greater productivity, vastly increased financial management capabilities, and an entire range of never-before-feasible opportunities to meet our comptroller mission.

But for us to reap these many benefits without the aggravation of wasted time, effort and money requires us to emulate the Boy Scouts of old. *Be prepared!* must become our motto as COOF comes to our base. Our preparations to implement COOF should focus on two distinct areas: the physical aspect and the people problem.

Physical Concerns

The physical aspect entails the required structural modifications to house a tractor-trailer load of COOF equipment and the associated communications installation needed for operating the system. COOF equipment consists of the **Sperry System 11** and various peripheral devices located throughout the Comptroller organization. A typical central complex could include the following:

- ★ CPU
 - 2 cabinets (3 or 4 Disk Drives)
 - 2 Tape Drives
 - 1 Streaming Tape Drive
- ★ 1 DCP 40 (Distributed Communications Processor)
 - 1 Disk Drive for the DCP 40
- ★ 1 600 LPM Printer
- ★ 1 Console (UTS 20C) with companion printer

(This list does not include the communications gear or the peripherals to be located in the individual offices!)

Space required for this central complex is 300 square feet—but not just any old square feet. This space must meet an environmental requirement envelope of 50 percent, plus or minus 5%, humidity and 72 degrees temperature (plus or minus 2 degrees), as well as having a heat dissipation capability of at least 35,000 BTUs.

Other physical aspects to be considered are the electrical and communications requirements. Although the COOF equipment requires normal electrical outlets, think about how many you'll need to add throughout your facility to accommodate all this extra hardware. Communications requirements are another matter entirely; for one thing, you'll discover a whole other language. You'll need several "four-wire synchronous lines," a couple of "dial-up two-wire synchronous lines," a "four-wire connection," and assorted modems and "T-MUXs"—definitely not your regular Saturday morning grocery list!

Well! It certainly looks as if you have your work cut out for you. You've got to find that 300 square feet somewhere in your facility, draw up some plans for the renovations required to get the room up to specs, find out how much cable you'll need, and work up all your communications needs. And, once you have all that accomplished, you'll come to the proverbial "long pole in the tent." That's right, now you've got to get the base civil engineers and comm people to complete your project some time before the arrival of all that equipment from Sperry. Most civil engineers have rather long lead times for projects of this sort. It will require your best efforts at diplomacy and the persuasive arts to ensure your COOF equipment has a place out of the rain when it arrives.

The People Problem

Let's now take a look at the second and more important area of concern as you go about implementing COOF at your base. Your people are going to come to work one morning and find this computer terminal staring blankly at them from the middle of their desk. Precluding a returned blank stare from your workers will require just as conscientious an approach as the one you took in your structural preparations. True, you may not need the services of an external agency in this case, but you will need just as much diplomacy as you tackle this part. And you'll be facing some equally tough decisions.

Providing the necessary training for your people in operating the new system is your main task now. Their experience with computers could range from the total neophyte unable to even turn on the machine, all the way up the scale to the consummate "hacker" who lives and breathes "computer-ese." You'll have to prepare each and every one of them to understand and get the most of these new tools for their jobs.

Fortunately, the Sheppard Technical Training Center **(STTC)** has devised a training program for use by mobile training teams in getting comptroller people up to speed in the fine art of operating COOF equipment. These teams are scheduled to arrive after your equipment is up and running (allowing actual hands-on instruction in their own work environment). However, you would be most wise if you could develop your own internal "acclimation" program of computer familiarization for your people. Such a program, carefully thought-out and instituted, would go a long way toward reducing your folks' anxiety about this new-fangled way of doing things, leading to their acceptance of this smarter way of working.

Another concern to be included under this category is a little thing that caught this neophyte comptroller napping. In my somewhat glib description of all this COOF equipment I've left out one important piece called the "system operator." This critical component of the System 11 performs such functions as system scheduling, loading various application software, malfunction identification and analysis, operation integration control for your specific needs, and generally serves as the overall system focal point for COOF operation. Unfortunately, the design people were unable to come up with a machine that would perform all these functions and still fit within the 300 square feet. So, until much greater strides have been made in the field of robotics, this extra "piece of equipment" will consist of a real live human being. (No, I don't know what his/her AFSC is, but I'll bet it's not on any manpower document in my file cabinet!) Actually, you may need to cough

up as many as three people to run the Sperry 11 once it's up and operating. One such setup could look like this:

★ An "administrator" who'll oversee the entire operations of the computer system.

★ A "lead operator" who would serve as the overall focal point for hands-on system operation, the equipment custodian, scheduler, and resident expert.

★ A "data administrator" overseeing the activation of specific applications, the scheduling of day's end reporting, and responsible for loading and maintenance for Level II security, as well as various other integration requirements.

Easily lost in all the other preparations involving equipment, structural modifications, communications hook-ups, and getting people trained, this little nuance was found only after someone asked the magic question of *who gonna' operate all this !#?!# stuff?!?* and I'm sure your finely-honed Comptroller's mind has already discovered the next logical question: *And where are they coming from?* Answer: *From you and yours!* (But I'll bet you already knew that too.)

So there you sit, with this rather large project facing you. Walls to be knocked down or put up, air conditioning to get installed, and people to get trained—some more so than others. You do indeed have much to do, and with time running out . . . But a modicum of good fortune has found its way into your life. This article comes with a recommendation section, and rather cleverly, you've found your way right into the middle of it. Now I'm sure that if you are one of the 80-some Comptrollers out there in some phase of implementing COOF, you've already formulated a plan of attack and are pressing ahead vigorously. But I'd like to pass along one main recommendation, plus a few useful hints, that I insisted on learning the hard way.

Recommendation

Most of us at the installation level do not have the luxury of a Plans (ACX) branch, nor any Special Projects and Plans branch; but we can put together special teams of experts to work short-term problems as they arise. I urge you to take this one step further in preparing for COOF—establish a special team, full-time and with its own identity (we call ours the "Tiger Team"). Charter this team to implement COOF in your organization—aggressively attacking and taming COOF to work *for* you. True, this team will come out of your hide, and it's going to impact your operations in the near-term. But you need this team—up front, immediately, full time! COOF is a massive undertaking, which you are required to implement, and which permeates every single area of your operation. This initial sacrifice becomes an immediate investment that will reap you and your organization truly impressive dividends once you bring COOF to life at your base.

O.K., O.K., not exactly a blinding flash of brilliance, is it? Pretty simple even; but if you've already figured all this out and have your team operating, just consider this an affirmation of your common sense solution and press on with confidence. (Why didn't you write this article last year?) And if you haven't started in earnest to prepare for COOF, then look on this as a "lesson learned" by a fellow comptroller who's been where you are.

Now for some other useful hints, in no particular order, that should prove helpful in getting COOF off the ground at your base:

★ Get your command structure smart on COOF, what it is, why it is, when it's coming, and the help you'll need to see it in place.

★ Call your MAJCOM, keep in close touch with them—they have lots of help available.

★ Find your copy of the COOF Site Preparation and Planning Guide and get intimately familiar with it.

★ If your renovations require extensive modifications or impinge on another organization's space, you'll need to make a very strong presentation at your Facilities Utilization Board.

★ Use the 300 square feet as the minimum requirement.

★ Contact the "expert"—**Maj Sam Runnels** at AFAFC/CPB.

★ *Be involved* in your organization's COOF preparations.

Summary

COOF is going to change the way we do business immensely, vastly improving and expanding our capability to carry out the Comptroller mission at every level of command. It will be an effective tool not only in today's environment, but also as we face whatever new challanges the future holds for comptrollership in the Air Force.

But it's not going to be an easy task at base level—and it is certainly not a part-time job for one of your hackers. Getting your outfit ready for COOF will be a long-range, full-time job; it will require all your skills as a leader and manager to assure a successful transition to tomorrow's Comptroller office.

It's up to you to make the future happen at your installation. Unleash your own team of tigers today and make COOF the best it can be for you. Good Luck!!!



Lt Col Frazer is Comptroller, 14th Flying Training Wing (ATC), Columbus AFB MS. Prior to his present assignment, he flew the C-12F in the Republic of the Philippines. His background includes assignments as a C-130 pilot as well as an accounting and finance officer. He holds a bachelor's degree in accounting from St. Francis college in Pennsylvania, has completed SOS as a distinguished graduate and ACSC. He attended PMCS class 87B.

Lt Col Frazer is a member of the ASMC.

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What Is It Like To Be An ACE?

by Capt William D. Stephens

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"BZZZ-Click," the static electricity bangs your finger when you hit the light switch. You walk straight to the coffee maker and flip the switch on the 9 year old Proctor Silex your industrious Senior NCO hotwired so your boss could survive until the next BX sale—yes, you're cranked for another day!

It's Friday—an extra special day in the heart of a MAJCOM Comptroller's Executive Officer. At 0659, the day has been great so far. Your diligent boss came in last night after returning from Davis-Monthan at 2330 (no kidding), worked his in-box, leaving correspondence in need of attention in the middle of your desk. You check for action comments and route his messages, notes, and letters, expediting most and possibly slow rolling others—whatever the boss needs and whatever is necessary to work the system. You quickly learn to efficiently prioritize!

At 0708 your trusty Senior NCO (USAF's best) streaks in with the read file, today's messages, a nicorette in his mouth, a cigarette in his hand, and the morning five minute war story!

You check the "incoming" and put the relevant information on your boss' desk along with the Wall Street Journal and Washington Post—you're at the starting line! You hear a booming voice bark off a salutation or wisecrack to your Senior NCO—the "Big Guy" is here! He walks in "jerks your chain," laughs and you know he is pumped for the day! The "Big Guy" gets his CMS stripe coffee cup, pours himself a "fix," walks through his office door and jumps from low gear to warp factor 5—bang, the starter gun goes off (0720)!

0830 The crusty old Director of Budget wishes to speak to you—usually not a good sign! He always has the facts straight and doesn't bother you unless you're dead wrong. You make the "death march" to his office. He reminds you he wants to see any notes the "Big Guy" writes on the daily message file—immediately, so he doesn't have to wait on the normal flow of things. He told you once and after three months you forgot. You assume the execution position but he jokes and removes your blindfold—however, he has that "way" about him and you don't forget again!

0900 The "Big Guy" has been at the TAC/CC staff meeting for 30 minutes, admin has been working on two short letters to base comptrollers and one "manuscript" for review by the Chief of Staff. Your youngest admin troop tears himself away from a bureaucratic nightmare—supply custodian duties, and brings you the daily mail run—a potpourri of correspondence ranging from a four star comment on a SSS to a "whiner" stationed at the edge of the earth complaining to the wrong office! You wade through this pile, reading fascinating reports few comptroller captains are exposed to. But, then again, some of this information would bore the dead. The real gold mine is your opportunity to watch the decision process and development of solutions to the tough issues. At this point you begin seeing the big picture your ROTC Professor of Aerospace Science talked about—then it fades as you proofread a mundane three page piece of correspondence addressed to a technocrat at AFAFC.

1000 Frenzied movement in the hall—an unmistakable sign! ACC is in the hot seat—the Chief of Staff is once again viewing Peers Competition results through a microscope. You relay a phone message from the Chief of Staff (CS) to the Director of ACC as he clears his fourth hoop for the day—little did you know it was good news. The CS really liked ACCs latest change and like magic the ACC folks begin walking instead of running—each having lost 45 minutes from their life expectancy due to stress. It's great to deliver good news as the ACE, but you only get to do it once per quarter—it's a hidden rule!

1100 The "Big Guy" has been back from staff meeting for one hour and is churning away. You hear questions and statements drift from his office, *How much did you say the CC gave to Moody?*, *Where is my briefing for the Wing CC Conference?*, *I want to speak to someone about stock funds*, *Who did you say was overweight*. These statements are unmistakably known as *executive officer action* statements. In other words, *move*!! One of your primary jobs is to close the gap between the boss and his directors—you're the messenger. For aspiring or neophyte executive officers, this can be a life threatening mission—periodically, tough old budget directors *do* shoot messengers. It is paramount you remain humble when standing firm in your mission—but, it *is* sporting!

1130 The secretary is out and the phone rings, you pick it up and it burns your hand! It is the Chief of Staff and he is "interested" in speaking with your boss. Your boss is at lunch and you couldn't answer the "excited" Chief of Staff if he asked your age. You manage to tell him your boss will get back with him and you take a message. (Normally at this point, your sleeve involuntarily wipes your forehead.)

1200 Lunch

1300 After lunch the "Big Guy" returns the Chief of Staff phone call, puts on his shiney tap shoes and performs a quick step Fred Astaire couldn't accomplish: subtly but firmly reestablishing in *everyone's* mind the identity of the comptroller expert. A lesson of tact in the face of adversity.

1330 Two lieutenant colonels in flight suits from the Wing walk in—intimidation is their game! *Are you the building custodian's supervisor?* You barely have time to say yes when they start barking off requirements for grounds improvements which must be completed before the IG grounds inspection—*on Monday*! You try to explain that you sent troops home to change into fatigues, but had just received the letter (dated same day) at 1030, inferring the notification might have been a "little" short. One lieutenant colonel finds no humor in your inference and goes for the throat.

Well, as you know, eagles (especially DCS eagles) weigh more than silver oak leaves and the ensuing confrontation brought on by the auditory level of the lieutenant colonel's monologue quickly became an epilogue for these visitors when the "Big Guy" stepped from his office and "joined" the conversation. You feel very much like Robert Duval in the movie *Apocolypse Now* after he observed the overwhelming use of military force and stated, *I love the smell of napalm in the morning—it smells like victory.*

1400 Seven hours into the day, everything begins to mellow. The deputy AC really takes time to give you your writing lesson for the day—truly one of the major benefits of the job! Your writing ability does magically evolve—helped by one or two thousand rewrites, but you have definitely improved.

1430 A groove well worn on your neck is getting raw again—too many people have been yanking your chain. The phone rings and you feel that chain tighten once again. A MSgt from ACF who you've decided really *does* know everything about ACF "requests" some direction. He wants to know if your office really wants him to hold the hand of every general on base to ensure they correctly complete their W-4s. You're forced to answer yes—he collects those green stamps with such ease!

1530 Staff meeting arrives and you've been hearing "war drums" in the distance. You see posturing, logistical and statistical support, preparation for real combat, and brute force used in some of the bloodiest combat in the comptroller career field—competition for a senior enlisted position. The battle can be 15 minutes or extended to next staff meeting. By seeing so many of these battles you begin to learn the importance of preparation and what it takes to win.

1620 The staff meeting ends early on a good note. The phone rings and an airman from the flightline explains that "some" Major General from Air Staff needs a ride to the TAC Comptroller building.

WHAT??

The airman doesn't know the Major General's name—or anything else! The "Big Guy" gets in his car, zips to the flightline and picks up an AC USAFR Major General—he had been weather diverted. A retired Brigadier General was with him and both took the opportunity to see people in the building they had supervised and "nurtured" in the past. With your ear to the ground you can hear some amazing stories of the "old days" when the big guys were young and made mistakes—its great!!

Protocol had their act together and a big black staff car out front to escort the generals back to their aircraft when the weather cleared. After seeing the generals off, the "Big Guy," "Deputy Big Guy" and you come back to the office and work the final paperwork for the day. Another average day of 60% uncertainty was coming to an end. You hear the "Big Guy" pitch his "homework" in a briefcase and know it's time to go. Its 1805, you're the last two to leave the building, except that same crusty old budget officer and the "never say die" director of ACX.

You walk out the front door and the "Big Guy" says *try not to get arrested*, then walks to his prime parking space. You hike to your car, get in and head for the gym, exhilarated—you made it through another week!

For those seriously considering becoming an "ACE," you can expect to work long hours. However, you learn to conduct yourself as a better officer and manager—you are being force fed! By the way, the incidents in this article *did* happen!



Capt Stephens is the Executive Officer, Deputy Chief of Staff Comptroller, Headquarters Tactical Air Command, Langley AFB Virginia. He holds a BS from Auburn University in finance and a MA in management from Central Michigan University. Prior to his present position, Capt Stephens worked in ACB at HQ TAC and served at Kunsan AB and Wurtsmith AFB as Chief, Cost and Management Analysis.

He is a member of the American Society of Military Comptrollers.

"The Pentagon's Rx for San Antonio Medical Care"

by Capt Roger A. Bick

Having been an AFO for nearly 6 years, I got used to the issues generally falling into the same categories—Data Automation problems, someone was angry about their pay, personnel shortfalls, etc. Just when I got comfortable with how to respond to those issues, my boss decided to make me the base budget officer. I was lucky enough to have some top-notch civilian employees who gently weaned me from ACF and spoon-fed me with a few Program Elements at a time until I could at least talk "Budget." Still no real crisis in my life, because I was protected by the abilities of my subordinates. Headquarters ATC/ACB mistakenly thought I was the one doing all the work, so they decided to bring me up to work for them. Anyway, by this time my civilians were telling me what a good job I was doing, so I felt pretty good about the headquarters assignment. When I arrived my new boss had good news and bad news—the good news was that I was the interim division chief in ACBM; the bad news was I was the only one in ACBM (four authorized). Whoops—crisis! One of the first issues for ACBM was a thing called **JMMC** (pronounced Jim-C). I thought it was the name of my new troop, but actually it had to do with the creation of a new medical command in San Antonio that was to present challenges for everyone on the headquarters budget staff.

If you've ever been in San Antonio and had occasion to try to get military medical care in San Antonio, you've soon realized you had a variety of options. There are outpatient clinics at Randolph, Kelly and Brooks, as well as large medical centers at Fort Sam Houston and Lackland. Each of these facilities has its own unique services and programs. While they are unique in some ways, their similarities inspired the idea of a *Joint Military Medical Command* (**JMMC**).

In June 1986, the Assistant Secretary of Defense for Health Affairs, **ASD(HA)**, tasked the Air Force and Army to formulate a plan for a five facility, jointly staffed medical command in San Antonio. Originally the services hoped to maintain service integrity of their facilities, but ultimately agreed to a plan where the Air Force serves as executive agent and Air Training Command exercises command and control. ASD(HA) fully supported this alternative and on 3 December 1986 issued a memorandum establishing JMMC on 16 February 1987. The clinics at Brooks, Randolph and Kelly, as well as Wilford Hall and Brooke Army Medical Center (**BAMC**), began their new life under JMMC. In a separate move Wilford Hall had already fallen under Air Training Command (effective 15 January 1987), based on a Packard Commission recommendation that Air Force Systems Command should be relieved of functions not directly related to the acquisition of new aircraft, missiles and other defense systems. ATC's addition of Wilford Hall as a 1,000-bed medical center more than doubled the 655-bed capacity of ATC's seven hospitals and one medical center. JMMC added 740 beds from BAMC and made ATC's new total nearly 2,400 beds in 10 hospitals which compares with the Air Force-wide total of 5,535 beds in 82 hospitals. Upon activation of JMMC, ATC took control of approximately 40% of all Air Force medical beds and became the Air Force's largest medical command. ATC now has 13,200 military members and civilian employees in its medical arm. The newly established JMMC will be the first of its kind in the Armed Services. The commander at Wilford Hall, Major General Ball, became the JMMC commander and Major General Vernon Chong became the Wilford Hall Commander.

Funding for the newly established JMMC will be included in the Air Force budget beginning in FY 88, according to a 3 December 1986 letter from the Assistant Secretary for Defense. It was further stipulated that the Army and Air Force elements "should establish reimbursable mechanisms to support the JMMC during this transition period." ATC Comptroller personnel had to respond to a myriad of issues, including resources, civilian transfers, interservice billings, OAC/OBANS, reimbursable costs, Army military support, etc., to bring JMMC online.

While some of these issues are still not resolved, it appears that the Army will continue to support JMMC with their current BAMC staff. Any changes in the level of support must be agreed to by the Secretaries of the Army and Air Force. Otherwise, JMMC will be supported by the Air Force. How much does it cost to provide health care via JMMC? In FY 88, O&M support is estimated at 147 million dollars and about 8.5 million dollars in other procurement (3080) funds. Total people required to operate JMMC in FY 88 is estimated at more than 7,300.

Now, when you visit one of these facilities you'll know what JMMC stands for and shouldn't be surprised to see some jointly staffed medical offices on your next doctor's visit. So if you're like I was—happy, content and feeling good about the way you're handling a base level assignment, you may want to go to the headquarters next. You just never know what kind of interesting challenge will be waiting for you around the next corner—remember **JMMC!**



Capt Bick is Chief of Budget, Policy and Procedures at HQ Air Training Command, Randolph AFB TX. He holds a bachelor's degree from the University of Cincinnati in accounting and a MBA from Golden Gate University in management. Prior to his present assignment, he was a budget officer at Keesler AFB MS, and accounting and finance officer at Mather AFB CA.

Capt Bick is a member of the American Society of Military Comptrollers.



NOTES FROM THE:

Deputy Comptroller, Budget

Maj Gen L. W. Smith, II, Deputy Comptroller, Budget **Autovon 225-1875**

Air Force Stock Fund

Beginning with FY 87 OSD has apportioned Stock Fund buying authority on a quarterly basis instead of the annual program authority previously provided. This change was part of the DOD response to the government-wide emphasis on control of outlays. OSD was particularly concerned that DOD Stock Fund outlays were well above forecast levels for FY 86. We have advocated AF Stock Fund (**AFSF**) outlays were well managed and all deviations from plan were clearly explainable in FY 86. We have further testified that control over obligations will not significantly control near term outlays because of long lead time on many stock fund items. We have identified the impacts in terms of procurement inefficiencies, mission impacts, and administrative turmoil resulting when quasi fiscal year closeouts must be conducted each quarter. However, the issue of outlay control is so critical that OSD has not given relief for FY 87. We anticipate outlays will be very close to the forecast for FY 87. We will do all we can to minimize the impact of this policy. Armed with what we anticipate to be a good track record for FY 87, we will continue to press for return to annual apportionment for FY 88.

GAO Reprogramming Audit Issues

Senator Nunn, Chairman, Senate Armed Services Committee, directed the GAO to review all DOD FY 1987 Notification and Prior Approval Reprogramming actions. The key questions of concern to the committee are: Is the reprogramming urgent or an emergency? If not, can the committee wait until the next established "window" in the legislative schedule to consider a request? The first "window" will occur during full committee markup of the Defense Authorization Bill. Finally, does the request conform with the criteria established by the committee for reprogrammings? The GAO has provided the services—a seven-page questionnaire requesting backup data on everything from degree of urgency to historical obligation data for each increase and decrease on a reprogramming. The questionnaire attempts to integrate data from a variety of sources already provided Congress into one document. The GAO questionnaire was also provided to the **HASC, HAC** and **SAC** for their review. If retained in subsequent years as a standard procedure, this review may require OSD to redesign the existing **DD Form 1415** reprogramming formats. In the meantime, we can expect additional workload to support proposed Air Force reprogrammings.

Status of FY 88 and FY 89 DOD Budget

The House and Senate budget committees are near agreement on a Concurrent Resolution yielding a real growth reduction of 4.8% for national defense in FY 88 and up to 1.4% for FY 89, based on the budget committees' FY 88 position. (The President's Budget submission has 3% real growth for national defense in both years). The proportional impact on Air Force TOA is a cut of approximately $7-8 billion in FY 88 and $8-9 billion in FY 89. In addition to the near agreement between the budget committees on negative real growth for FYs 88 and 89, the pressure to reduce the national deficit and the effects of the Gramm-Rudman-Hollings legislation all indicate significant improvements to the DOD (and Air Force). TOA will not be forthcoming. *Prepare for the Worst!* More in the next issue.

FY 88 O&M Outlook

The Congressional hearings on O&M for FY 88/89 are complete. Since O&M was already reduced by PBD action to 2.5% less than FY 87 in real buying power, we hope to avoid heavy marks by Congress. The apparent $2.7 billion FY 88 PB increase over FY 87 appropriated is misleading at first look. When the $1.8 billion in FY 87 refunds is added to FY 87 appropriated and all new transfers-in are removed from FY 88, the 2.5% reduction is quickly understood. The significant FY 88 transfers include $437 million from the RDT&E appropriation, $65 million from the Army, and $559 million for CHAMPUS. As we progress through the Congressional cycle we will emphasize to the Congressional Committees the need for a balanced O&M posture in relation to the overall budget.



NOTES FROM THE:

Assistant Comptroller for Accounting & Finance

by Brig General Mark J. Worrick **Autovon 926-7461**

Modernization of Civilian Pay. The program to modernize the *Air Force Civilian Pay System* is making progress. That portion of **Phase I** which enhances the existing decentralized system by eliminating punched cards as input media is scheduled for implementation in the July to October 1987 timeframe. Time and attendance data will be collected using **Optimal Mark Readers** in conjunction with personal computers **(Z-248s)**. The remaining part of Phase I which is the redesigned data base and on-line operation will be implemented in February to March 1988. **Phase II** of the modernization program is the centralization of the entire civilian pay operation at the Air Force Accounting and Finance Center **(AFAFC)** in Denver, Colorado. A contract was recently awarded to **SAGE Federal Systems, Inc.**, to develop the software for this system. Implementation is scheduled to begin in January 1989. The centralized system will provide a number of benefits, among them (for the first time), a management information system. **(Mr Raisio, AFAFC/XSC, AV 926-5282)**.

Base-Level Accounting and Reporting System. The *Base-Level Accounting and Reporting System* **(BLARS)** is being developed to replace the current outmoded base system and to correct some accounting deficiencies reported annually under the **Federal Managers Financial Integrity Act**. BLARS will provide users and managers with on-line access to financial management information, improve the timeliness of structured reports, and provide greater flexibility to accommodate system changes. The BLARS project is well under way. The *Information Systems Directive* has been through the coordination process, and now the *Information Systems Program Plan* is making the rounds. We are developing the *Statement of Work and Request for Proposal* that will result in a contract for defining the detailed system specifications and an overall system design concept. This product will be the basis for a second contract with the primary deliverable being the fully developed software. Based on criteria such as types of funds managed, customers, and base tenants, we have selected Kirtland AFB as a prototype base where BLARS will be initially tested and implemented, followed by Mather AFB. BLARS then will be expanded and implemented at each host installation AFO. **(Ms Forgie, AFAFC/XSGS, AV 926-7271)**.

Separation Indebtedness. Separations indebtedness is a growing Air Force problem that cannot be further reduced or eliminated without assistance from higher levels of management. AFAFC recently completed a major study to determine causes and preventive measures, and actions are underway. A major cause of the problem is untimely notification of pending separations to accounting and finance offices **(AFOs)**. AFOs can begin to withhold pay from individuals to satisfy potential debts based on a phone call or any other form of notification from a reliable source (wing, group or squadron commanders, first sergeants, personnel offices or legal offices). The withheld pay can be used to offset indebtedness on the date of separation, and members will depart with less debt or none at all. This sounds like a simple solution, but it requires a conscientious and coordinated effort of several command and base agencies. AFAFC is working hard to bring this problem to the attention of MAJCOM levels. In addition, potential policy changes will be addressed to HQ USAF. **(AFAFC/MP)**.

Retired Pay. In March 1986, AFAFC implemented **Phase I** of a new *Retired Pay System*. This first phase, the *Casualty Annuitant Pay System* **(CAPS)**, was developed as an on-line data base system to pay annuitants (survivors of our Air Force retirees). With the CAPS we entered a new age of technology for pay systems. It provides the user with a system that updates a pay account immediately, uses event-oriented processing, performs retroactive processes, and, most importantly, processes first payment of annuities immediately, which provides the best service available to our customers. In March 1987, CAPS capability was provided to our worldwide network of AFOs. Now annuitants can take pay change information to the AFO or send it to AFAFC for immediate update of their accounts.

RCAPS, the *Retired Casualty Annuitant Pay System*, is the second phase of this effort. It will utilize the same concepts and computer processing technology as CAPS to establish and pay Air Force members as they enter the retired payrolls. The largest benefit from the customer perspective will be faster pay changes, as they can both send information to AFAFC or take their pay changes to the AFO nearest them for immediate input and update to their pay account. Currently, pay changes that affect pay cycles require 5 to 10 days to compute and post to the pay records. RCAPS will perform the same task in the time required for the system's user to input the information.

Of special interest to those of us in the comptroller family is the management information and accounting aspects of this system. Information of each of the pay accounts is used in the determination of the obligation for pay used to update the general accounting system. As changes occur to the pay account, update information for the general accounting system will be generated for later batch updates. When the system prepares a payment or processes a collection, both the voucher and the general accounting system update information will be prepared by RCAPS. The RCAPS will contain the supporting information and be considered a subsidiary record of the general accounting system.

As you can see, those of us in the retired pay program management office are determined to provide the kind of system we can be proud of, one that uses the most current technology, and services each of its users well, whether they are one of our payees or one of our many report recipients. Our challenge is to take the most sophisticated system available with us into the 1990s. **(AFAFC/CP)**.

Deficit Reduction Act. In 1984, Congress passed the Act to improve government case and debt management. This Act included a three-year test to offset debts owed the U.S. against Federal tax returns. For the first year of the three year test, only 5 government agencies (not DOD) participated. In April 1986, the Treasury allowed DOD to participate in this three-year program. The Air Force referred about 26,000 accounts to the IRS totaling over $20 million in debts of former members to date, the IRS has collected over $3.75 million on over 13,700 accounts.



NOTES FROM THE:

Assistant to Comptroller for Plans

by Col Craig D. Elliot **Autovon 227-9992**

I am continually impressed with the number of people who do not know what Comptroller Plans **(ACX)** does, so I think it is about time to lay it out for all to see. What I am about to tell you does not include all of our activities, such as the awards program, publishing this magazine, and keeping track of GAO, IG, DOD/IG, and Audit activities in the comptroller functional arena. Rather it looks at ACX from a broader, more issues-oriented perspective. So here goes...

The *Comptroller Plans Group* is an extenstion of the front office of the Comptroller of the Air Force created to perform a variety of special support functions. It consists of 16 people—9 at the Pentagon and 7 co-located with AFAFC in Denver **(CWX)**. Our principle responsibility is long range planning, geared to anticipate and be ready for future conditions and technologies as they offer new and better ways to do business. We operate a formal action plan and review board process that includes such items as organization, manpower, personnel development and training, the physical work environment, and information management. Our corporate view is that we need very much to plan and think about what we are doing in financial management. It takes some effort to do that—and that is the focus of the Plans Group.

We have three categories of effort:

- ★ Develop and maintain our personnel resources
- ★ Wartime planning
- ★ Special studies

Personnel Resources

With regards to our people, we spend a lot of time and effort monitoring and working with Air Force systems supporting education, training and career development. We have formal career development paths and career planning support for our officers, our civilian force, and our enlisted personnel. Continually projecting the impact of technology and molding the future development of our workforce is a dynamic process. For example, we currently have many labor intensive financial activities. As we incorporate new technologies and automate many different specialized tasks, we will have more of a need for technical generalists who have a broad understanding of the entire financial system and process. To remold our workforce takes time, and we have already acted to anticipate this need (which will become strong in about 10 years) by merging our many varied specialty fields into two, one for Cost and one for Budget and Finance.

Wartime Planning

In the area of wartime planning, we are responsible for Air Force Comptroller contingency plans at HQ USAF, promoting and supporting thorough wartime planning at Major Air Commands and field units, and coordinating the practice of those plans on a continuing basis. Many people do not recognize the significance of financial support in wartime, or the critical transition from peacetime to wartime financial networks. There will be a lot of change and movement. In addition, many of our people are trained through the READY program to augment other base activities such as security police and disaster preparedness units. We are currently in the midst of a major review of our support to the families of warplans to be sure that not only will we have the right people moved to the right place with the right financial resources, communications, and skills they need, but that we have the right combination of civilians, active duty, and Air Reserve Forces assets.

Special Studies

In addition to all I have mentioned, we conduct special studies and monitor those done for us by other consulting groups such as The Rand Corporation. Our studies range from the impact of manpower cuts to Air Reserve Forces manday requirements to computer based instruction. Recently we were tasked to determine the best way for the comptroller network to provide oversight to the financial management of the Morale, Welfare and Recreation **(MWR)** activities, should we be asked to do so.

Summary

Our scope is very broad. We have the challenging responsibility to develop and maintain a corporate view of the future in a rapidly changing time—and to make sure we have the best programs to ensure our people are properly trained, developed, equipped, and motivated to do a super job in the two very different worlds of peace and war.



NOTES FROM THE:

Deputy Comptroller, Cost and Economics

Col M.L. Haines, Deputy Comptroller, Cost and Economics **Autovon 227-5311**

During the past several months there have been some significant changes being discussed within the Cost organization in the Pentagon. Not only have we been working on the implementation of the *Goldwater-Nichols Reorganization Act*, but we are also making some internal changes as well in the Cost Programs Division.

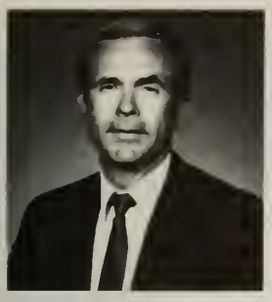
The *Cost Programs Division* has established a new approach for monitoring weapon system programs. The *Weapon Systems Branch*, headed by **Col (S) Tom McGurk**, has increased its responsibilities and will take a life-cycle cost perspective in regards to monitoring weapon system programs. Each analyst in the branch will be familiar with the operating and support costs associated with their assigned weapon system, in addition to the traditional acquisition costs. The *Operating and Support Cost Branch* functions of cost factor development and long-range research and analysis, have been transferred to the Air Force Cost Center. The purpose of this internal reorganization is to develop an analyst who is familiar with all aspects of a weapon system and can more easily interface with the Air Staff Board Structure. Also, this will establish a single point of contact to whom field offices can direct their questions for a particular weapon system.

In another development, the DOD Senior Acquisition Executive has established the requirement for Acquisition Information System **(AIS)** Defense Acquisition Executive Summary **(DAES)** reports for major acquisition weapon system programs. The **AIS DAES** would require reporting of financial/program management information on a monthly basis for a significantly increased number of weapon system programs. OSD envisions the total number of Air Force programs requiring reports increasing from 36 to approximately 200 programs. The new system will be designed to use electronic input, as well as hard copy, and will impact many more of the Air Force acquisition and logistics activities than is currently the case.

During the past year, we have stressed the changes in the cost career field and increased emphasis on cost analysis. In conjunction with these changes, we have also stressed the need to further develop our analytic skills and techniques through advanced education and professional development. One avenue to achieve this development is through the pursuit of AFIT's Professional Designation in Cost and Price Analysis which consists primarily of short courses taught by AFIT, Army, DOD and civilian institutions. The professional designation lends credibility to analysts and is also one factor considered in selection for higher headquarters positions.

Additionally, another initiative which will enhance the cost analysis career field is the establishment by AFIT of a separate Master of Science in Cost Analysis Degree vice a Master of Science in Systems Management with a major in cost analysis. This Cost Analysis program is a 15-month program open to academically qualified military and civilian personnel. The Master of Science in Cost Analysis Degree will be awarded to students graduating from the Cost Analysis program beginning with the new entering class.

One final note—the 1987 Cost Conference was scheduled for 23-25 June at Eglin AFB, FL. At press time, the conference had not taken place; however, some of the more significant topics to be addressed include: Economic Analysis **(EAs)**, Economic Resource Impact Statement **(ERIS)**, expert systems (computer software initiatives in the AF Cost Center), Visibility and Management of Operating Support Costs **(VAMOSC)**, the Base Level Cost Analysts Handbook, various field support issues, and cost wartime initiatives. We expect a highly successful conference that will highlight the positive results of our efforts to improve the cost career field and increased emphasis on cost analysis.



NOTES FROM THE:

Comptroller Information Management Office

Mr Dan G. Davis (Acting Chief) **Autovon 224-4180**

Resourcing Information Systems Projects—Where's the Beef?

By now it should be evident to anyone even remotely involved in the Planning, Programming and Budgeting System, or those who simply have been following the news, that the years of lean funding are here. The Air Staff Board panels are already busy identifying candidates for reduction. In these "cut-drills," the panels make deliberate efforts to distribute reductions to the mission and support areas in a manner which maintains balance among Air Force programs, such as balance among mission areas, between force structure and support, and between readiness and modernization. Despite this balanced approach, reductions in the support areas, such as ours, are generally harder to absorb than reductions in the primary mission areas. The reason is that a large percentage of the costs in the support areas are, at least in the short term, fixed. Examples are civilian personnel, utilities, contractual maintenance, and other "must pay" bills. Costs in the primary mission areas tend to be more programmatic and more directly variable with the scope of the mission, i.e., number of squadrons, number of flying hours, AVPOL consumption, flying hour supplies, etc.

Besides increased funding constraints, the information management community is faced with an additional problem; i.e., the perception and concern at high levels that the Air Force might be burdened with a proliferation of automated systems which claim a disproportionate amount of scarce resources, but do not have a real payoff for the Air Force. For this reason the Vice Chief of the Air Force convened a special review group to evaluate productivity enhancements, manpower savings, and the overall utility of about 50 standard ADP systems currently being developed or fielded. Seven Comptroller standard systems are among the systems being reviewed, i.e., COOF, Base Level Accounting and Reporting System **(BLARS)**, the Standard Material Accounting System **(SMAS)**, Modernization of Civilian Pay **(AFSCAPS** and **CCPS)**, Life Cycle Military Pay System **(LCMPS)**, **CBAS** and the Retired/Annuitant Pay System **(RAPS)**. The review group's findings and recommendations will be briefed through the Air Force Board Structure in May. One possible outcome is that the review group will recommend, inter alia, that systems that have not given up authorized manpower "up-front" to obtain the required funding be subjected to an accelerated AFMEA manpower review. The final recommendation of the board should be available for reporting in our next article.

These developments portend it will be increasingly difficult to obtain additional funding through the Program Decision Package **(PDP)** and **POM** process for new information management systems or upgrades. The panels can be expected to demand direct manpower offsets for any new information management program or upgrade, unless the sponsor can demonstrate a direct, beneficial impact on the Air Force's "bottom line," i.e., sortie generation or other direct combat capability, or is willing to have other programs reduced up front and dollar-for-dollar by the amount of the system cost. For new systems still in the conceptual phase the best and safest bet is to concentrate on systems that have a high probability of an immediate reduction in manpower currently authorized to the requesting organization. This general recommendation applies to systems funded through the PDP/POM process as well as to those funded "out-of-hide."

Besides the standard systems referred to above, there is a great number of MAJCOM-unique information management systems that should be prime candidates for review. Several MAJCOMs are already reviewing these systems to determine their real contribution to the command and Air Force mission. For those MAJCOMs/SOAs/DRUs where such a review has not yet taken place, we urge all Comptroller information management offices to become pro-active in the initiation of such a second look at command-unique information management systems. Due to the new, leaner environment, a thorough review is in order and, as a result, we may as yet discover some fat and find out where the real beef is.

Please direct any questions or inputs you may have on this subject to **Mr Jake Baker.**



NOTES FROM THE:

Chief for Enlisted Matters

by CMSgt Ruall L. Sewell — Autovon 224-5437

Extention Course Institute—Resource Advisor

CMSgt Bill Heern, AFAFC/CWB, and myself are receiving inquiries about the value of this course and how to order it. (Value: Great course!) Can it supplement Resource Management Training?—Yes. You need to refer to **AFR 50-12**, **paragraph 12**, which contains provision for the purchase of course materials for reference purposes. Procedure for ordering is available at the base education office and the DOD price is $2.50. The course material is being evaluated by the Community College of the Air Force **(CCAF)** for degree credits. When the CCAF evaluation is completed, AFAFC/CWB will send a message to all giving details.

Utilization of Disqualified Airmen

The trial program, allowing individuals disqualified from their AFSC for reasons beyond their control to apply for retraining into selected Category A skills via OJT, has been completed and was successful. I am happy to report the Comptroller community has benefited greatly from this program, plus we assisted in establishing the following guidelines for the continuation of the program.

★ Be a volunteer for a Category A skill.
★ Meet aptitude and other **AFR 39-1** qualification criteria for entry into the skill.
★ Be interviewed and recommended by your commander and senior functional manager or designated representative at base level.
★ The application, including interview comments, must be forwarded to the MAJCOM and receive the functional manager's recommendation.

Technically we cannot send these personnel to the basic course at Sheppard; however, if the funding posture changes in the outyears, we will revisit this issue. Disqualified airmen do qualify for supplemental courses and other proficiency training.

Cross-Utilization

I have visited many bases since the Accounting and Finance Worldwide Conference 9 months ago and I can see the positive results of cross-utilization. There were a few places where the program still needs attention. The following comments are a true reflection of the program and what the individual and organization can gain from it. These comments were prepared by **Jim Jones**, AFAFC/DO:

Much has been accomplished by innovative managers who recognize the importance of the Cross-Utilization Training Program. Where the program has been properly administered, it has turned out versatile airmen and NCOs who can be effective in different subject matter areas.

Almost unheard of prior to cross-utilization, we now have junior and senior NCOs with technical expertise in both the accounting and disbursing areas of A&F. We find that many of these individuals are also competent budgeteers. Not only have we, A&F, gained by having personnel who are technically competent in different sections; the individuals have also gained in increased opportunities for career progression.

At locations where the program has been supported by supervisors, the individuals involved in cross-utilization training look forward to being challenged by learning something new. The target group for cross-utilization is not reluctant to accept the opportunity to move within or between SMAs to gain additional knowledge about A&F. Although other factors influence success, the most obvious is limited program acceptance and execution by supervisors.



Comptroller Civilian Career Management Program

Autovon 487-6450

Geographic Availability— Being Available for the Right Place at the Right Time

by Mr Dave Hyde

Have you been promoted recently? Have you taken a permanent change of station **(PCS)** move? If you answered yes to either of these questions, your geographic availability **(GEOLOC)** codes may have been automatically deleted from the personnel data system **(PDS-C)**.

Beginning in March 1987, a change to the civilian personnel data program automatically began deleting all GEOLOC codes when an individual is promoted or is moved to a location serviced by a different civilian personnel office. This latter is called a change in appointing office **(CAO)** action and may involve a promotion, reassignment, or change-to-lower grade. When one of these actions takes place, a computer product is generated informing the individual his or her codes have been deleted and a new **AF Form 2675** *(Civilian Career Program Registration and Geographic Availability)* must be completed and submitted to the civilian personnel office.

It is important to remember that the CCCMP operates from an end-of-month tape. This means the information in the data system at the end of the month is transferred to a tape which is used for all fill actions processed during the following month. What that means to you is that if you know a vacancy will take place at Kelly AFB TX during the month of August, you must submit an **AF Form 2675** with the **GEOLOC** code for Kelly to your servicing **CCPO** in time for them to input the new codes before 31 July in order to be considered. And don't forget that some bases have more than one code. There are, for example, three codes for Kelly: AFLC **(FR)**, Commissary Service **(FL)**, and Electronic Security Command **(FX)**.

The best way to make sure you are considered for the jobs you want is to review your career plans or goals annually. As part of that review, you should determine what jobs you would like to have and where you and your family are willing to move. That way, you can be assured your codes are in the system in plenty of time to be considered. If you're not properly registered you will not be considered and you cannot be selected, no matter how qualified you are.

Coming Soon to Your Area— The 1987 CCCMP Interview Cycle!

by Mr Larry Vanzant

Preparations are underway for the biennial interview cycle for GS-11/GS-12 registrants. In addition, any GS/GM-13 or 14s who did not interview in 1986 will be given the opportunity to do so this cycle. The interviews will be offered 17 Aug-30 Oct 1987 at 24 locations to approximately 2,800 eligible registrants. It will require approximately 47 separate panels and 190 panel members.

A message was sent to all Comptrollers and CCPOs announcing the interview locations and dates. Registrants will be contacted by a project officer from the interview site to schedule an interview time. Employees should be registered in CCCMP prior to the June 1987 end-of-month update to ensure an opportunity to interview. If the project officer has not contacted you by the week interviews begin at your designated location, you should contact the Comptroller's office at the host site to arrange an interview. If you are unable to schedule an interview contact the CCCMP team at **AV 487-6450/6177**.

It is not too early to begin your preparation for the interview. In the April issue, the article *CCCMP Interviews: Tips from the Interviewer's Side of the Table*, by Lt Col Richard Katz, would be a good starting place. The article contains information on the importance, process and techniques for a successful interview. The CCCMP team is looking forward to meeting many of you during the 1987 CCCMP Interview Cycle, 17 Aug-30 Oct.

CCCMP Personnel Changes

Mr Stan Griffith has gone to HQ ATC/ACF and **Mr Ed Park** from AFAFC/CW has assumed the position of CCCMP Program Manager.

Three new GM/GS-13 positions have been added to the Palace Team:

★**Ms Peggy Crager**, who had been the Budget Team Rep, was promoted.

★**Mr Mike Eaton** arrived from HQ ESC in May.

★**Mr Roger Dold** from AFAFC will join the team in July.

Ms Joan Vinci is the new CCCMP personnel clerk.

AFCPMC is saying farewell to **Ms Barbara Simmons**, the team's administrative support member, as she follows her husband PCS.



NOTES FROM:

The Colonels' Group

by Maj William E. Parsons—Deputy Chief, Management Division Autovon 487-6951

This will be my last article in *The Air Force Comptroller* magazine as I will be going to Air Command and Staff College (**ACSC**) in August. My replacement, **Captain Bob Green**, will start working Summer 1988 assignments in a few months, and this article will provide information on how you can help him help you in fulfilling your career goals.

First, it may be helpful to highlight the timing of the Comptroller Colonel assignment process. In October 1987 we will begin contacting the MAJCOMs/ organizations to determine which comptroller colonels will be available for reassignment during 1988. This review will determine our potential vacancies as well as the number of colonels available for movement. During November and December, Captain Green will build a preliminary game plan to place our colonels in the most appropriate positions. This game plan will then be coordinated with the functional manager (**SAF/AC**) to ensure we have a good job/man match.

I recommend you consider two methods of communicating your assignment preferences to Captain Green. The preferred way is to update your **AF Form 620**, *Colonel Resume*. We consider **block 61** *(Remarks)* the most important part of the form. This section is specifically designed to allow you the freedom to expand on what you would like to do during both the short and long term. This should include the type of job (i.e., budget, accounting and finance, analysis) and the level of job (i.e., base, MAJCOM, HQ USAF). A listing of MAJCOMs in order of preference is also helpful. Furthermore, I suggest you *not* limit your desires to one or two geographic locations. This not only restricts us from finding you the best available job but does not provide us any back-up options to consider. In addition, please indicate your overseas volunteer preferences in the remarks section. Some information about why you would like the overseas assignments listed on the front side of the AF Form 620 is also appropriate. The bottom line is, the more we know about you the better job we can do in matching your desires with Air Force requirements.

Another communication method is to call Captain Green direct (**AV 487-6951, Com (512) 652-6951**). This is a good way to reinforce or explain in detail the preferences on the AF Form 620; however, I would not recommend this as the only method because your desires will not be updated in our computer system, as in the case of the AF Form 620.

The following list of organizations with the number of authorized comptroller colonel positions may be helpful in filling out your AF Form 620:

Alaskan Air Command	1
USAF Academy	1
US Forces in Europe	4
AF Accounting and Finance Center	7
Air Force Logistics Command	9
Air Force Systems Command	14
Air Training Command	9
Air University	2
Headquarters Air Force Reserve	1
Headquarters USAF	15
Military Airlift Command	8
Pacific Air Forces	5
Strategic Air Command	5
Tactical Air Command	5
Electronic Security Command	1
AF Communications Command	1
AF Inspection and Safety Center	1
Air Force Audit Agency	8
USAF Military Personnel Center	1
Air Force Space Command	1
Air Force Cost Center	2
Military District of Washington	1
Air Force Elements Europe	1
Other Air Force Elements	5
Total Positions	**108**

Best of luck to each of you. I will sincerely miss being a part of the Comptroller family.



NOTES FROM THE:

Comptroller Officer Assignments Section

by Capt Jeffrey T. Steiner **Autovon 487-5031**

PCS Highlights

It has been a dynamic year in the assignments business. PCS budget shortfalls, and policy changes have challenged all of us as we work officer assignment strategies. As we begin to work the 1988 assignment rotation cycle, it is a good time to highlight the major rule changes.

★ **Career Bachelor Policy**—Single or divorced officers, with 4 or more years of total active federal military service and no legal dependents residing in household are considered career bachelors. Career bachelors, reassigned to overseas locations where prescribed tour lengths are 36 months accompanied and 24 months unaccompanied, are required to serve a 36 month tour. Extended tour volunteers serve 48 months.

★ **Indefinite (contract) DEROS System**—In order to streamline overseas tour extension procedures, the indefinite DEROS option is offered to officers serving overseas. Approximately 15 months from an officer's prescribed DEROS, the member may elect to change his or her DEROS to indefinite with the commanders approval. After entry into the indefinite DEROS period, if the officer desires to be reassigned, a DEROS may be requested 12 months from the date of request, provided the member will serve the initial tour.

★ **Permissive Assignment Programs**—Permissive "no cost" moves are defined as moves involving entitlement to fiscal expenditures, but the service member elects to execute the move at his or her expense. Notwithstanding the service member's decision to waive voluntary PCS entitlements, the DOD directive governing PCS moves requires the services to comply with all applicable PCS policies and procedures. Following these guidelines, CONUS to CONUS permissive moves to join spouse require a minimum 1 year time-on-station, with the exception of permissive humanitarian; other CONUS to CONUS permissive moves require 3 years time-on-station for members with 4 or more years total active federal military service, 2 years time-on-station for first termers. In all cases, officers are required to have 2 years retainability.

In summary, we've experienced several changes since October. Your servicing CBPO can provide you additional information. As always, we will keep you updated as changes occur.

Special Duty Assignments (SDA)

There are several career-broadening opportunities outside the comptroller career field. We will nominate officers for SDA in 1988 for Officer Training School **(OTS)** flight commanders, Squadron Officer School **(SOS)** and Air Force Reserve Officer Training Corp **(AFROTC)** instructor duties. These are challenging positions requiring well-qualified officers. Volunteers ordinarily have priority being selected; then, other qualified officers who have experience. Eligibility criteria include the following:

★ **AFROTC**—5 years retainability at beginning of tour, minimum of master's degree, demonstrated outstanding performance and growth potential, 4 years active commissioned service at tour start.

★ **OTS**—4 years retainability, applicants in the grade of captain or major, demonstrated outstanding performance, exemplary personal appearance and demeanor.

★ **SOS**—Applicants in the grade of captain, SOS in resident graduate, demonstrated outstanding performance.

These SDA's are 3 year tours. Upon completion of an SDA tour, the officer returns to his or her primary duty AFSC or the officer can request a crossflow into another comptroller discipline.

Air Force Institute of Technology (AFIT)

The AFIT selection board will begin in September and finish in December. The comptroller career field offers two graduate programs: *Applied Comptrollership* and *Cost Analysis*. Interested officers should apply for an educational evaluation through their local education office. Once academic qualification for the program is determined, the officer should apply in accordance with **AFR 50-5**.

If you are interested in any of the above programs, feel free to call us. We will be happy to discuss the excellent opportunities SDA and AFIT afford.



NOTES FROM:

The Auditor General

by J.H. Stolarow **Autovon 876-4071**

Computers in Audit

The Past: *Computers are coming to the workplace. Auditors must begin to prepare for this event so we can keep doing our jobs effectively.* If an auditor believes this, he/she is living in the past. The first time an auditor spoke those two lines was in the 1950s. They were true then, but are not true now, because the anticipation of that coming event is now reality.

They're here. They certainly are, and have been for quite some time. Over the past 20 to 30 years, management's use of computers grew, and audit grew along with them. When manual systems were first converted to large mainframe computer systems, audit learned how to use the output of those systems to assist in its evaluation of management operations.

The Present: Today, we are well on the road to making the computer a real audit tool. The large mainframe Air Force computers contain the data we need to perform our audit steps and analyses. The software available today for the small computer enables us to be very flexible in the way we use the data we get.

The list of computer applications used by audit in providing this service seems endless. We use computers to automate spreadsheets; create graphs; directly access management computer systems; design data bases; perform regression analyses; merge, sort and summarize data; telecommunicate information between geographic locations; and finally, auditors use computers as word processors in writing audit programs, workpaper summaries and reports.

In several acquisition audits we directly accessed, through telecommunications from the audit office, the Air Force Acquisition Management Information System, a large data base containing contract information. On one audit we selected for analysis a random sample of physically completed contracts *directly from the data base.* This access eliminated our requesting computer extracts from the data processing center, reviewing piles of printouts and manually selecting our sample. Direct access is an enormous time-saver.

How have we become so proficient at using computers? A good question. We believe we have a good answer. Like so many disciplines, *training* is the key. We teach elementary spreadsheet and telecommunication techniques at our entry level audit school. At higher level and audit management schools, we teach advanced spreadsheet, telecommunication, data base and word processing techniques. We also have developed a trilogy series of automated data processing training courses designed to provide increasing knowledge on computer technology, and to use this technology in auditing. Finally, we have established a Small Computer Technical Center to assist auditors in all aspects of computer auditing. This center provides technical manuals and instruction, and coordinates a sharing among audit offices of computer auditing techniques used successfully in audits. We are making excellent progress in familiarizing our staff with the capabilities of small computers which, then, makes them comfortable working in that environment.

The Future: Our real challenge for the future is not technical, but to better identify computer-related productivity increases for each audit we start. As part of our preliminary survey work and audit program development, we need to systematically evaluate the potential for using small computers to reduce our staff-day costs. The primary focuses need to be in the increased ability to extract data from Air Force management systems and the corresponding reduction of handwritten workpapers; in the development of sampling plans; and in the manipulation and analyses of large amounts of data.

A chicken in every pot. Loosely translated, a computer on every auditor's lap. We're not quite there, yet, but we are driving down the right road using the right map. For the past year, we have been using laptop computers at selected offices and studying the benefits to be gained. In the early years of the next decade we plan for every auditor to have access to a portable laptop computer, as well as the more capable desktop minis and micros.

Conclusion: When the automation evolution began several decades ago, audit also evolved. We learned how to access information from large mainframe computers, and we learned how to use small desktop computers to improve our audit product. The evolution has become a revolution, and we cannot afford to fall behind. As in the past and in the present, we will continue our training, and we will continue our use of computers in providing Air Force management with the best possible internal audit service.



NOTES FROM:

Comptroller Systems

by Mr Pat Foley

Autovon 446-4181

AFSCAPS and COARS

Mr Pat Foley, formerly Associate Director of Comptroller Systems, HQ Standard Systems Center replaced ***Col Sam Piccolo*** *as the Director. Mr Foley brings to his new position a wealth of experience gained within a variety of key positions held during his tenure at Gunter.* ***Lt Col Paul Hughes****, formerly Director of Comptroller Plans and Programs, HQ ATC, will assume the position of the Associate Director. Col Piccolo retired from military service on 31 May 1987 and will take a well earned vacation prior to seeking civilian employment in the Montgomery, Alabama area.*

Automation will continue to have a profound effect on comptroller systems. The concept of *do more with less* is here to stay. The luxury of additional manning to accomplish our mission has gone the *way of the dinosaur*. Reductions in our work force and the subsequent increased use of automation have become expected events. The necessity to work hard is still an asset, but it must be tempered with the ability to work smart.

Our personnel at the *Standard Systems Center* are continuously striving to devise new automated systems for our customers to decrease the need for manual intervention and manipulation of data, thus allowing our users to work smarter. Two such systems nearing completion are the *Air Force Standard Civilian Automated Pay System* **(AFSCAPS)** and the *Command On-Line Accounting and Reporting System* **(COARS)**.

It won't be long before time-cards are a thing of the past. **Increment I** of AFSCAPS will make them obsolete. In August 1987, MAJCOMs and SOAs will begin to convert their bases to collect time and attendance data on the optical mark reader form, **AF Form 1278**. Initially, this conversion will have a major impact on all civilian pay offices since all timekeepers must be trained to prepare the new form. Also, civilian pay clerks must learn how to input and process the time and attendance data through the **Cognitronics Optical Mark Reader-25** and the **Zenith 248** microcomputer. Each MAJCOM and SOA will train their base civilian pay offices on this new procedure and will assist in training the civilian timekeepers.

In April, **HQ SSC/SMCYC** conducted an intense 2-day training seminar for the MAJCOM and SOA *trainers*. They received *hands-on training* on the new equipment which included the process of converting to the new system and the procedure for accepting the optical mark reader. Additionally, they learned how to plan for contingencies in the event maintenance requirements for the optical mark reader are not met by the contractor. One of the most beneficial parts of the seminar was a *lessons-learned* presentation by the **Maxwell Civilian Pay Office** who have been using optical mark reader forms and personal computers to process pay since November 1985.

Although the MAJCOMs and SOAs will decide when to implement Increment I at each of their bases, we provided a suggested implementation schedule and recommended each base process at least four payrolls before implementing **Increment II** of AFSCAPS. Increment II begins February 1988 for the MAJCOM lead bases and will provide the civilian pay offices an on-line update/query and pay/personnel interface capability. Overall, the seminar was a huge success, but the true test begins in August 1987.

Our other system rapidly nearing completion is the *Command On-Line Accounting and Reporting System*. **COARS** is a replacement of the current batch-oriented **Accounting and Budget Distribution System**. It will be implemented at 34 locations and will enhance accounting and finance status of funds processing at the command and SOA levels. COARS will provide command and SOA activities with an on-line update, correction, and retrieval capability. As a result, status of funds processing will be streamlined and improved through elimination of batch correction recycles and 24-hour turnarounds. In addition, an on-line inquiry and retrieval capability will provide more timely and efficient access to management information. Specifically, COARS will provide the following:

- ★ **The capability to selectively inquire/retrieve management information on a one-time or recurring basis in an array desired to satisfy command unique requirements. Retrievals will be made through the CRT either in an on-line or batch mode.**
- ★ **Efficient edits to allow only valid data to update the data base. For on-line updates, the results of the edits will be available to the user at each terminal session at the time the change is made.**
- ★ **Capability to print hardcopy output products at the CRT site or a central site (including retrievals).**
- ★ **An access control system which permits only designated accounting and finance personnel to update or access specific files.**
- ★ **An interface with command budget automated systems fund control data to permit reconciliation of funding authorities.**
- ★ **Internal reconciliation controls to ensure integrity of the data base and resulting output products.**
- ★ **Back-up processing capability to be used in the event the primary system is unable to accomplish reporting requirements.**
- ★ **Management reports of accounting data.**

AFSCAPS and COARS will revolutionize the collection and desimination of data for our customers, finally allowing them to achieve that elusive goal of *working smarter*.



NOTES FROM THE:

Comptroller Training Division

SHEPPARD TECHNICAL TRAINING CENTER

Maj Thomas W. Koch, Chief **Autovon 736-2098**

Cost Analysis Training Update

by Captain David W. Kendall

We are currently at a major crossroads in cost analysis training. This article will bring you up-to-date on scheduled activities to improve cost analysis training.

Over a year ago the *USAF Occupational Measurement Center* **(USAFOMC)** developed two job inventories, one for enlisted personnel and one for officer and civilian personnel. The purpose of the job inventories was to gather information pertaining to jobs being performed, the degree of difficulty of job tasks, and the level of training emphasis necessary for each task. Once the data was collected, work began at USAFOMC to analyze the information and derive a meaningful basis on which to recommend training improvements. The job inventories were assigned to different teams for analysis. The *Occupation Survey Reports* **(OSRs)** are the end product of the data analysis phase. The enlisted cost analysis OSR was published in January 1987 and briefed on 2 March 1987 to training officials at Sheppard AFB and representatives from Air Staff **(HQ USAF/ACCE)**. The officer and civilian OSR data should be published by the time this article appears.

The information in the two OSRs should provide meaningful feedback to all management levels on changes necessary to improve cost analysis training. The OSRs will be instrumental in determining the actual training requirements based on the numbers of people performing each task, the difficulty of the tasks, and the training emphasis necessary on each task.

While the OSR is being finalized, other things are being accomplished in preparation for the upcoming *Training Planning Team* **(TPT)** session. The three primary areas of preparation involve reviewing class critiques, *Training Evaluation Reports* **(TERs)**, and *Training Quality Reports* **(TQRs)**. Review of the information in these documents provides valuable feedback to the instructional staff on areas of the curriculum most noted as needing improvement by recent students. This information is maintained for use at the TPT.

When all the preparations are completed for both the officer and enlisted areas, firm plans can be made for conducting the actual TPT. Tentative dates now being considered are August 1987 for the enlisted cost analysis career field and September 1987 for the comptroller officer career fields. These working sessions allow representatives from the operating commands to coordinate with each other and the ATC community on the actual content of the training standards, such as a *Course Training Standard* **(CTS)** or *Specialty Training Standard* **(STS)**. The real output of this work session will be a coordinated training standard and a formalized *Training Development Plan* **(TDP)** that will drive training and the career field for years to come.

The training standards (CTS/STS) are, in effect, the contract between the schoolhouse and the MAJCOMs on technical training to be provided. They also outline the appropriate knowledge and proficiency levels. It is still too early to make any predictions on how drastic the CTS/STS may change as a result of the merger in the cost field.

Once the training standards are formalized, our work really intensifies here at Sheppard! We immediately start working to familiarize ourselves with the new course documents and begin necessary research. Instructors and training development specialists will all be working extensively to prepare new course materials for implementation. New materials may be required for *Career Development Courses* **(CDCs)**, the Cost Analysis Officer course, and Cost Analysis Specialist course. The requirement to develop new course materials is over and above conducting currently scheduled classes. A lot of hard work will be required to successfully complete the course revisions. After the projects are completed, and the material is introduced into the classroom, a validation period of three classes is required to permit the evaluation and revision of any course areas not fully meeting the needs of students or listed training requirements.

There you have a brief insight into how courses are revised in the training environment. I did not mention that in addition to all the other activities we have going on, we attempt to update both field experience and technical qualifications of our instructor staff. We openly solicit any good "real world" examples you may have which can be incorporated into the new curriculum as support material. Our sole purpose for being here is to support you, and I assure you my staff and I take that responsibility seriously. We welcome any comments or feedback you may have of a specific and constructive nature which we can address to further improve the quality of training to cost analysts.



NOTES FROM THE:

Professional Military Comptroller School

by Capt H. Lewis Martin **Autovon 875-6656**

Executive Stress and Fitness

As this PMCS article goes from pen to paper, Class 87-C is just 4 weeks into the course and halfway to graduation. Why is that important, you might ask. Well, as they enter this milestone they do so with mixed emotions. They feel elation as they near completion of yet another professional goal. They feel sadness for they know soon they will be saying goodbye to many friends. . .friends with whom they have shared numerous professional achievements and challenges. As a new member of the faculty and the chief of the Executive Stress and Fitness area, the opportunity to observe both personal and professional growth is particularly opportune and frequent.

The Executive Stress and Fitness Area **(Area IX)** objective is for the student to understand the importance of fitness and control of stress to promote physical fitness, a sense of well-being, improved mental efficiency, and heightened personal productivity. This is just one more part of the PMCS opportunity for complete professional development.

The Area IX objective is accomplished through a varied and diversified personal and group approach. Our major areas of concentration are fitness and well-being, executive stress and burnout, and organized group sports.

Fitness and Well-Being: For personal development we promote individual participation in physical activities of the student's choice, such as running, walking, golf, racquet ball, tennis, etc. The students are also shown the dangers of abuse of drugs and alcohol as they relate to overall physical health. Additionally, they receive information on the necessity of a well balanced diet to include steps on how to achieve such a goal with today's life-styles. Through the cooperation of the Maxwell base hospital, we have recently added the opportunity for blood work analysis (on a voluntary basis) which provides total cholesterol and HDL levels. These factors combined provide a primary indicator of coronary fitness.

Executive Stress and Burnout: A two-hour lecture by **Ms Twilla Miller** of T.R. Miller Associates, a professional expert, is a new addition to the PMCS curriculum. She defines stress as well as provides ways of reducing and eliminating this killer. Is it really a killer? In the February 1976 issue of *Psychology Today*, Daniel Coleman in his article, *Meditation Helps Break the Stress Spiral*, stated: "It is a Medical Rule of Thumb that among the patients a general practitioner sees on any day, half complain of symptoms directly stemming from anxiety." Additionally, performance burnout is presented in the same way, from the cause/effect/prevention approach. Bottom line—her presentation helps in "managing job stress and avoiding performance burnout."

Organized Group Sports: Sports in this area include softball, volleyball, and bowling. The PMCS version of slow-pitch softball has modified rules that first stress *safety* and *fun*. They also promote relaxation, physical fitness, and social interchange among students and faculty. Volleyball competition among seminars provides both recreational health benefits and group dynamics. The bowling tournaments provide social relaxation, physical fitness, and promote group athletic participation.

Most of the other curriculum areas in the Professional Military Comptroller School concentrate on a specific subject or discipline. Area IX provides the overall unifying effect that permits integration of all other areas. You might ask: How? By providing individuals the necessary tools to perform at maximum proficiency. Those tools are a positive self image, improved mental efficiency, and a state of physical and mental well-being. The Air Force Chief of Staff and the Air University commander recently published letters stressing the importance of fitness and good health. They also promote the concept that the best way to improve personal productivity, improve mental efficiency, and promote a sense of well-being is by understanding the importance of managing and reducing stress, coupled with a good physical fitness program.

A former student, in a letter to the commandant, summed it up best: *PMCS gave me an opportunity to look at my life outside of my job and make some changes. This caused my wife and I to reinforce our attitudes and behavior concerning physical exercise. We now perform a three-mile run four times a week and combine it with a light workout on weights. The benefits to us, mentally and physically, will be measured daily the rest of our lives. I want to thank. . PMCS for their desire. . .to help me and the other students to obtain our highest potential.*

PMCS Graduates: Class 87-B Graduated 7 March 1987

Their names, ranks, and "Idea" paper titles are listed below.

U.S. Air Force *(33)*

Behrens, John A., GM-13—LD70003A—*System Testing—The Key to Software Reliability*
Bender, John A., GM-13—LD70005A—*The Survivor Benefit Plan—Let's Make It A Total Package*
Blount, Lynn D., GS-12—LD70007A—*Industrial Fund Refunds and Pass Through—A New Way of Life*
Bowden, Jimmy L., GM-14—LD70010A—*AF Managers Need to Improve Self-Evaluation—Audit Techniques Can Help*
Cole, Dallas H., GM-13—LD70014A—*AFAA Reorganization, One More Time—Along Functional Lines*
Detrick, Andrew L., Capt—LD70016A—*Funding the USAFE Headquarters Mission*
Di Lorenzo, Peter V., Capt—LD70017A—*Revamping the Report of Survey System*
Eihausen, Raymond J., GM-13—LD70018A—*Comptroller Office of the Future—What Remains to be Done?*
Elam, Albert G., Capt—LD70019A—*Comptroller of the Air Force—The Appropriate Career Path*
Fletcher, Ronnie L., GS-13—LD70021A—*Burnout: Is the Comptroller Listening?*
Frazer, Gary L., LTC—LD70022A—*Getting Ready for COOF*
Gantt, Sharon A., GS-12—LD70023A—*Support of the Generalist Philosophy*
Hall, James E., GS-12—LD70027A—*Managing the Civilian Payroll: A Data Base Approach*
Heetland, Sidney R., Capt—LD70028A—*Suggestions for Improvement of the Annual HQ USAF Financial Plan Call*
Henson, Pamela J., GS-13—LD70029A—*Application of Advance Procurement Funding in Major Weapon Systems Acquisition*
Hogan, Rita D., GS-12—LD70030A—*Separation of OPR from Its System Programmer—A Cost Effective Decision*
Jones, Marshal L., GS-12—LD70032A—*Integrating the AF Accounting System for Operations into the PPBS*
Keller, Arthur B., LTC—LD70034A—*The Comptroller Plan: A Living Document or a Living Will?*
Lazor, Melanie B., GS-12—LD70037A—*A Major Force Program for Space*
Maratta, Eugene T., LTC—LD70041A—*A Training Film Script: The Advantages of Microcomputer Use in the Comptroller Environment*
McGinley, James L., GM-14—LD70043A—*Biennial Budgeting—Where Are We Going?*
Muth, Linda J., Maj—LD70046A—*Cost Analyst Training, Then Budget Training*
Novel, Michael J., GS-13—LD70048A—*Improving the Air Force Summer Review Process*
Probasco, Calvin H. Jr, Maj—LD70050A—*The Base Comptroller: A Situational Perspective*
Rizzo, Charles J. Jr, Maj—LD70051A—*Accounting and Finance Offices and Computer Woes*
Sable, Sandra L., GS-13—LD70052A—*Focus: Air Force Comptroller Civilians*
Shahan, Foy D., Capt—LD70054A—*Schoolhouse of the Future*
Sushinsky, Donna L., GS-12—LD70057A—*Self-Inspection Checklists and Internal Control Review Guides—Are They Duplicative?*
Tkach, Vladimir, LTC—LD70058A—*Accounting and Finance Cross-Utilization—How Well Is It Working?*
Warner, Helen J., Maj—LD70060A—*Bridging the Computer Gap in the Air Force Audit Agency*
Watson, Thomas K., GS-13—LD70061A—*HQ Directed Microcomputer Automation: Potentials, Problems, and Alternatives*
Weathers, Richard B., Capt—LD70062A—*Contracting Out—Do We Know the Bottom Line?*
Wilson, Beckye E., GS-12—LS70064A—*Rewarding Performance: How Well Are We Doing?*

To obtain microfiche copies of Idea Papers write to:

Defense Logistics Studies Information Exchange
ATTN: DRXMC-D
U.S. Army Logistics Management Center
Fort Lee, VA 23801-6043

AUTOVON: 687-4546 or 687-3570

Include the Logistics Document Number (LD) in your request.

U.S. Army *(18)*

Barnes, Dave E., Maj—LD70002A—*Management Indicator Summary*
Bellnap, Mark S., GS-12—LD70004A—*Financial Accounting for BASOPS Contracts*
Biersack, Carl W., GS-13—LD70006A—*Let's Do It Right Management Analyst When Conducting Program Evaluation*
Broadway, Corlis P., GM-13—LD70011A—*Is It Possible to Strengthen Internal Controls and Not Increase the Perm Bureaucracy*
Brown, Jill S., GS-12—LD70012A—*Focus on the Design of a Management System: A Viewpoint*
Gilbert, Dorothy A., GS-12—LD70024A—*Will the Chargeback Procedures Save Resources?*
Guy, Lora J., GM-14—LD70026A—*Productivity Improvement Proposal*
Howes, Ray L., GM-13—LD70031A—*Alternative Work Schedules: A Management Approach*
Krawczel, Richard S., GM-13—LD70035A—*Military Construction and the Army Industrial Fund*
Lind, George M. Sr, LTC—LD70038A—*Resourcing Operationally*
Long, William D., Maj—LD70040A—*HR 3662: Will It Increase the CINCS' Involvement in PPBS?*
Mathur, Murli N., GM-13—LD70042A—*Installation Year-End Close Out*
McVicker, Helen M., GS-12—LD70044A—*Communication Systems—The Quick Fix*
Moore, James G., GS-12—LD70045A—*Military Construction Funding Confusion during Mobilization in Europe*
Olson, Roxanne A., GS-11—LD70049A—*Decentralized Communication: The Key to Improving Our Operational World*
Sawyer, Paul E., LTC—LD70053A—*Promoting Professionalism of Internal Review in the US Army Reserve Environment*
Todd, Marie W., GS-12—LD70059A—*Budget Formulation and Exec Problems in the Conventional Ammunition Work Cap Fund*
Williams, Russell L., GS-12—LD70063A—*Comptrollers in the Department of Defense: An Attitude Adjustment*

U.S. Navy/Marine Corps *(12)*

Allison, Harry K., CDR—LD70001A—*Application of Commodity Futures Trading to Public Sector Financial Operations*
Boll, Marilyn, GS-11—LD70008A—*Transfer of Utility Charges within the Department of the Navy*
Bostiga, Robert L., GM-13—LD70009A—*Managing-To-Payroll, Can It Succeed?*
Brown, William G., LCDR—LD70013A—*Non-Medical Manpower in Support of Deployable Medical Systems*
Comer, Stephen A., CDR—LD70015A—*Improvements in Financial Management for Aircraft Operations Maintenance Funds*
Everage, Henry B., LCDR—LD70020A—*Managing-to-Payroll: A Field Activity Level Viewpoint*
Griffin, James H., LCDR—LD70025A—*Do We Really Have a Federal Deficit*
Kakazu, Reginald S., GS-12—LD70033A—*The Problem with Centralized Billing and Funded Reimbursable Accounts under UDAPS*
Krieger, Michael A., GS-12—LD70036A—*Contracting? At Least Look before You Leap*
Nixon, Bertine A., GM-13—LD70047A—*Managing Human Resources in a Changing Workplace*
Solivan, Euclides, GS-12—LD70055A—*An Alternative Method for Projecting Labor Costs or Using Parametric Techniques*
Stevison, Craig P., Maj—LD70056A—*Effective Budgeting in the Fleet Marine Force*

Department of Defense *(1)*

Liveris, Ronald G., GS-15—LD70039A—*Post-Service Educational Enlistment Incentives—More Research Required*

PROMOTIONS



Ms Froebel



Mr Honas



Mr Mankey

Ms Pauline M. Froebel (GM-15) is Director of Program Control, Deputy Commander for International Programs, Electronic Systems Division (AFSC), Hanscom AFB MA.

Mr William C. Honas (GM-15) is a Systems Accountant, Plans and Programs Division, Air Force Accounting & Finance Center, Denver CO.

Mr Edwin L. Mankey (GM-15) is a Systems Accountant, Plans and Programs Division, Air Force Accounting & Finance Center, Denver CO.

Air Force Accounting & Finance Center

Addison, Tim W., to Maj; AFAFC/FSRS
Biri, Jerry L., to GM-13; AFAFC/XSPBS
Brink, Cecil, to GS-12; AFAFC/SI
Futral, John A., to SMSgt; AFAFC/XSLP
Harmon, Betty Jo, to GS-12; AFAFC/XSGA
Hawkins, Marvin, GS-12; AFAFC/TCA
Johnson, Mary Jean, to GM-13; AFAFC/XSGA
Keil, Stanley, to GS-12; AFAFC/XI
Loftis, Tim G., to Maj; AFAFC/FSP
Nowling, Roxane, to GS-12; AFAFC/TCA
Osborne, Robert L., to GS-12; AFAFC/FSSC
Thiemann, Ralph, to GS-12; AFAFC/AJX
Verbana, Lawrence, to GS-12; AFAFC/TCS
Wheeler, Bonsall A., to GS-13; SAF/ACCC
Yoshida, James, to GS-12; AFAFC/TCAO

Air Force Systems Command

Allen, John A., to GM-14; ASD/ACCC
Cyrus, Lovelle P., to GS-13; ASD/ACCM
Donald, John, to GS-12; SD/ACCE
Enright, Michael J., to GM-14; ASD/ACCR
Estes, Nancy C., to GS-12; ASD/ACPM
Freedman, Hazel L., to GS-14; SD/ACCE
Haupt, Eleanor L., to GS-12; ASD/ACPM
Holland, Elaine H., to GS-12; HQ AFSC/ACBO
Hurd, Rachael M., to Maj; HQ AFSC/ACBI
Jaehnen, Robert G., to GM-14; ESD/ACCE
Kugel, William H., to GM-14; ASD/ACCC
Legault, L. Jill, to GS-12; ASD/ACPM
Marelli, Frances A., to GM-14; ESD/ACBP
Morana, David A., to GS-12; ESD/ACCE
Morrell, Clinton D., to GS-13; ESD/FAX
Murphy, Christopher, to Maj; ESD/SYX
Pearlman, Ira B., to GM-13; HQ AFSC/ACFM
Plass, V. Ruth, to GM-13; HQ AFSC/ACBI
Sakamoto, Roy, to GS-14; SD/ACCE
Stevens, Ansley D., to GS-12; ESD/ACCE
Stroble, Michael E., to GS-12; ASD/ACPM
Sweet, Eva, to GS-12; SD/ACBO
Taxidis, Peter, to GS-13; ESD/TCDX
Wedge, Paul D., to GS-13; ESD/ACCE
White, Jo Ann, to GS-13; SD/ACBI
Wilson, Nancy S., to GS-13; ASD/ACBM

HQ USAF (SAF)

Bayliss, Jeanette M., to GS-13; SAF/ACBOJ
Bradford, William C., to GS-14; SAF/ACBOM
Jernigan, Paula M., to GS-13; SAF/ACBIA
Johnson, Nancy R., to GS-13; SAF/ACBMA
Larson, Catherine S., to GS-13; SAF/ACBIO
Rosenthal, Jay S., to GS-13; SAF/ACBOS
Rust, Patricia, to GS-13; SAF/ACBOF
Sherwin, Wanda M., to GS-13; SAF/ACBIO

Air Force Commissary Service

Witt, James E., to GS-12; HQ AFCOMS/ACBB

Air Training Command

Bolin, S. Joe, to GS-12; Vance AFB/AC
Farley, Julie T., to MSgt; Chanute AFB/ACF
Job, William G., to SMSgt; Goodfellow AFB/ACF
Talbot, John E., to SMSgt; Randolph AFB/CCF
Revell, Patricia A., to GS-12; HQ ATC/ACFAG

Air Force Logistics Command

Belford, Scott N., to GS-12; SM-ALC/ACC
Bowen, Kevin C., to GS-12; WR-ALC/ACFMS
Craft, Joan T., to GS-12; WR-ALC/ACFCM
Franken, Louis, to GS-12; SA-ALC/ACBI
Harrigan, James L., to GS-12; HQ AFLC/ACFC
Little, E. Ann, to GS-12; HQ AFLC/ACBIM
Schreiner, Lawrence A., to GM-14; OO-ALC/ACB
Spaulding, Norman, to GS-12; SM-ALC/ACF
Ward, Deborah D., to GS-12; 2750 ABW/ACFG
Waugh, Gerald L., to SMSgt; HQ AFLC/ACFMS
Weatherford, Larry M., to GM-14; WR-ALC/ACC

Strategic Air Command

Brocato, Charles, to SMSgt; Barksdale AFB/ACF
Cooke, Kenneth, to SMSgt; K.I. Sawyer AFB/ACF
Hamlin, Cindy, to SMSgt; Castle AFB/ACF
Holt, Nancy, to SMSgt; HQ SAC/ACX
Mauritz, Ellen M., to GS-12; HQ SAC/ACCA
Purtell, Joseph, to SMSgt; Plattsburgh AFB/ACF
Taylor, Dianne D., to GS-12; HQ SAC/ACCC

Air Force Electronic Security Command

Eaton, Michael W., to GM-13; AFCPMC/DPCMA
Hendrix, Aubrey, to Maj; HQ ESC/ACBP
Johnson, Karen R., to GS-12; HQ ESC/LGXA
McDonald, Frank B., to GS-12; HQ ESC/ACBP
Woolard, Wayne E., to SMSgt; 6911 ESS, Hahn AB GE

Air Force Audit Agency

Altman, Martin J., to GM-13; Charleston AFB
Boyan, Timothy J., to GM-14; Wright-Patterson AFB
Carter, Carroll D., to GS-12; Offutt AFB
Coletto, Robert W., to GS-12; Wright-Patterson AFB
Correa, Luis E. Jr, to GS-12; Fairchild AFB
Davis, John F., to GM-13; Ramstein AB
Dozier, E. Ellen, to GM-13; Elgin AFB
Hawthorn, Raymond E., to GM-13; Bergstrom AFB
Horton, George G., to GS-12; Griffiss AFB
Jackson, Jack B., to GM-14; Tinker AFB
King, David W., GM-13; Tinker AFB
Kobes, Larry E., to GM-13; Tinker AFB
Ramo, Anthony Jr, to GM-13; Wright-Patterson AFB/QL
Simmons, Michael L., to GM-13; Wright-Patterson AFB/QL
Town, Paul W., to GS-12; Fairchild AFB
Warren, Barbara M., to GS-12; Norton AFB
Williams, John A., to GS-12; Nellis AFB

Air Force Space Command

Byford, Forrest E., to GM-13; HQ AFSPACECOM/ACB
Cruikshank, Catherine C., to GS-12; HQ AFSPACECOM/ACB

Pacific Air Forces

Hill, William J., to GM-13; HQ PACAF/ACCC
Mergel, Connie K., to SMSgt; 15 ABW/ACFM
Ross, Fred N., to GM-13; HQ PACAF/ACFA
Williams, L.C., to Maj; 51 CPTS/ACF →

PROMOTIONS . . . (Continued)

Military Airlift Command

Sugg, Robert H., to GM-14; HQ MAC/ACIB
Kohnen, James A., to GS-12; 375 AAW/ACF
Evans, Larry, to SMSgt; 314 TAW/ACF

Air Force Communications Command

Kora, Sam M., to SMSgt; 4 CCSQ/KSB
Sievers, Walter G., to GS-12; HQ SSC/SMCSC
Yarema, Karen, to SMSgt; HQ SSC/SMCLB

Air Force Reserve

Cook, K. Michael, to GM-13; HQ AFRES/ACBOT
Cournyea, Paul, to GS-12; 914 TAG/AC
Dabe, Louis, to GS-12; 440 TAW/AC
Driskell, Patsey A., to GS-12; HQ AFRES/ACBP
Fuzo, Toni, to GS-12; 910 TAG/AC
Gonyea, Joan, to GS-12; 927 TAG/AC
Travis, Sue, to GS-12; 928 TAG/AC
Trowbridge, Lawrence J., to GS-12; HQ AFRES/ACBP
Wyberg, Charles, to GS-12; 911 TAG/AC

U.S. Air Forces in Europe

Crawford, James C., to SMSgt; 50 CPTS/CC, Hahn AB GE
Kilgore, Cris L., to SMSgt; HQ USAFE/IG, Ramstein AB GE
McCright, Max C., to CMSgt; 50 CPTS/CC, Hahn AB GE

Tactical Air Command

Adkins, John E., to SMSgt; 67 TRW/ACFPM
Anderson, Evert E., to SMSgt; 56 TTW/ACF
Chandler, Dale, to Capt; HQ TAC/ACCC
Durano, Demosthenes C., to Capt; HQ TAC/ACCEF
Hunt, Michael D., to SMSgt; 363 TFW/AC
Hutchinson, Ottis L., to Capt; 833 AD/ACC
Miller, Jon E., to SMSgt; Classified Location
Nedd, Marie, to Capt; 23 TFW/ACC
Olson, Carolyn A., to GS-12; 836 AD/ACF
Peterson, Dana A., to Capt; 366 TFW/ACF
Taylor-Hunt, Theresa A., to Capt; 354 TFW/ACF
Tolbert, David W., to Capt; 832 AD/ACF

RETIREMENTS



Col Edwards



Col Murray



Col Norris



Col Piccolo



Col Tracy

Mr Donald R. Bailey (GM-15) was Deputy Chief, Air Comptroller Division, National Guard Bureau (Pentagon), Washington DC *(35 years of service).* ***(No photo available.)***

Col Herbert H. Edwards was Director, Program Control, Strategic Systems, Aeronautical Systems Division (AFSC), Wright-Patterson AFB OH *(28 years of service).*

Col Reginald A. Murray was Comptroller, Sacramento Air Logistics Center (AFLC), McClellan AFB CA *(30 years of service).*

Col Thomas E. Norris was Commander, 3700th Comptroller Squadron and Comptroller (ATC), Lackland AFB TX *(over 25 years of service).*

Col Sam Piccolo was Director, Comptroller Systems, Headquarters Standard Systems Center (AFCC), Gunter AFS AL *(25 years of service).*

Col John L. Tracy was Chief, Comptroller Information Management Office, Directorate of Cost and Economics, Secretary of the Air Force (Pentagon), Washington DC *(24 years of service).*

HQ USAF (SAF)

Rodgers, Edwin J., GS-13; AF/ACBIA

U.S. Air Forces in Europe

McCarthy, Dennis J., MSgt; 10 CPTS/ACC, RAF Alconbury UK
Smith, Joseph G.L., Maj; 52 CPTS/CC, Spangdahlem AB GE
Tittle, Thomas E., CMSgt; HQ USAFE/ACB, Ramstein AB GE
Weiss, Renny J., SMSgt; 7275 ABG/AC, San Vito AS IT
Williams, Jimmy R., Maj; HQ USAFE/ACF, Ramstein AB GE

Air Force Electronic Security Command

Langos, Sandy, MSgt; HQ ESC/ACBC
McFarland, Richard D., SMSgt; HQ ESC/ACBP

Strategic Air Command

Bangs, Geoffrey E., LTC; HQ SAC/ACBC
Byrne, Thomas A., CMSgt; March AFB/ACF
Carroll, Adam C., Maj; Malmstrom AFB/AC
Cramlet, John B., LTC; Whiteman AFB/AC
Cupido, Irene T., GS-6; Beale AFB/ACFA
Epperson, Louise, GS-9; Barksdale/ACFQ
Hutt, Melvyn D., LTC; Vandenberg AFB/AC
Johnson, Douglas F., SMSgt; Grand Forks AFB/ACF
Macias, Joy C., GS-7; March AFB/ACFW
Manners, James E., GS-12; HQ SAC/ACCA
McComb, Walter E., MSgt; HQ SAC/ACEA
Melvin, William A., Maj; HQ SAC/IGR
Moore, Bennie L., MSgt; Offutt AFB/ACFP
Nowlin, Lawney P., MSgt; Beale AFB/ACC
Pyle, Terry A., MSgt; Dyess AFB/ACFP
Rice, Robert L., MSgt; HQ SAC/ACFA
Roberts, William C. III, LTC; HQ SAC/ACF
Shaffner, Curt, CMSgt; HQ SAC/ACFQ
Smith, John R., MSgt; March AFB/ACFZ
Townsley, Loren E., MSgt; Griffiss AFB/ACFT

Tactical Air Command

Ezzi, Jerry, MSgt; 833 AD/ACFM

Air Force Accounting and Finance Center

Allan, William E., CMSgt; AFAFC/DO
Burianek, Zonia, GS-6; AFAFC/MPSSS
Carlock, Jeri, GS-7; AFAFC/MPP
Corbin, James A., GS-12; AFAFC/XSLP
Estes, Helen, GS-9; AFAFC/AJCQA
Flowers, Nolan, GS-12; AFAFC/AJQR
Hunn, Robert, GS-12; AFAFC/SI
Johnson, Wally, GS-12; AFAFC/TCRCW
Mayo, Ed, GS-11; AFAFC/TCD
McClure, Charles, GM-14; AFAFC/TCB
McKay, Betty, J., GS-4; AFAFC/AJQE
Milliken, Beth, GS-12; AFAFC/MP
Purle, Shirley, GS-9; AFAFC/TCRAA
Rand, Wilma L., GS-7; AFAFC/RPTBA
Spoeneman, Mary E., GS-8; AFAFC/RPTAB
Schreiber, Eugene P., MSgt; AFAFC/XSPAB
Talbot, Shirley, GS-11; AFAFC/TCRAA
Thompson, Dorothy, GS-5; AFAFC/TCD
Vigil, Agnes, GS-8; AFAFC/AJCDB
Voogt, George, GS-8; AFAFC/AJCTC
Waddell, Dale, GM-13; AFAFC/TCR

Air Force Systems Command

Jones, Wendell, TSgt; ASD/ACFCS
O'Beirne, Gertrude A., GS-5; ESD/ACFM
Roberts, Richard R., MSgt; ESD/ACFPM
Sekella, Mathew E., LTC; ESD/SYS-1
Vito, Helen B., GS-11; AFCMD/ACFQ



General Officer/SES Moves



Effective 15 May 1987, **Brigadier General Robert F. Swarts** was transferred to Headquarters Air Force Logistics Command, Wright-Patterson AFB OH, as the Deputy Chief of Staff for Contracting and Manufacturing. General Swarts was the Deputy Director of Budget (Operations), office of the Air Force Deputy Comptroller, Washington DC, since January 1986. In that position he was responsible for all aspects of the operation and maintenance budgeting process and chairman of the Air Staff Operating Budget Review Committee.

Although his background is mainly in the logistics area, he held several comptroller assignments. In June 1981, he was Chief, Budget Integration Office, DCS/Logistics and Engineering, HQ USAF; and in August 1983, he was the Director of Budget and later the Assistant DCS/Comptroller at Headquarters Air Force Logistics Command, Wright-Patterson AFB OH.

General Swarts was born 5 February 1939 in Chickasha, Oklahoma. He attended the University of Oklahoma and graduated in 1961 with a Bachelor of Science in business administration. He also holds a Master of Science in logistics management from the AFIT. He is a 1981 graduate of the Air War College.

Colonel John L. Finan has replaced General Swarts as the Deputy Director of Budget (Operations), Air Force Deputy Comptroller, Budget, Washington DC.

Effective 8 June 1987, **Mr Jerome S. Coleman** became the Deputy Director of Budget Management, office of the Air Force Deputy Comptroller, Budget, Washington DC. Mr Coleman transferred from his position as the Deputy Director of Operations, office of the Deputy Comptroller, Budget, also in Washington DC.

Mr Coleman's budget experience is extensive. Entering active duty in April 1965, his initial assignment was to McConnell AFB KS, as wing budget officer. His first civil service position was as budget officer at Tachikawa AB, Japan; then the chief of the Budget Office (later, the Management and Budget Office) at Yokota AB Japan in 1970. In April 1975, he joined the Directorate of Budget, HQ USAF, as a budget analyst for the tactical forces program in the Operating Appropriations Division. Later, Mr Coleman served as a budget analyst in the Justification and Pay Office. In September 1977, he became a professional staff member, Senate Appropriations Committee, Defense Subcommittee.

Mr Coleman returned to HQ USAF and the Directorate of Budget in February 1981, where he was chief of the Support Operations Office in the Operating Appropriations Division, and later chief of the Policy and Procedures Office in the Budget Management Division.

Mr Coleman was the Deputy Director of Operations, Air Force Deputy Comptroller, Budget, from April 1987 until May 1987.

RETIREMENTS . . . (Continued)

AF Communications Command

Hester, William, MSgt; HQ SSC/SMCLA
Ramey, Franklin L., GS-12; HQ AFCC/ACB

Military Air Command

Gann, Richard L., MSgt; 314 TAW/ACF
Britt, Harry B., GS-12; 436 MAW/ACF
Swensen, Dana, GS-9; 1606 ABW/ACFM
Hopkins, Harold A., GS-5; 436 MAW/ACFD
Roland, Ida H., GS-5; 436 MAW/ACFPC
Malewicz, Florence, GS-5; 63 MAW/ACFPM

Air Force Audit Agency

Grayson, John C., LTC; Wright-Patterson AFB
Williams, James, GM-13; Wright-Patterson AFB

Pacific Air Forces

Chun, Wilfred K.P., GM-13; HQ PACAF/ACBOO
Eberly, Helen T., GS-6; 15 ABW/ACFC
Frazier, Edna P., GS-7; 18 CPTS/ACFPC
Havilland, Harry, TSgt; 18 CPTS/ACFPM
Nugent, Rose, GS-4; 475 CPTS/ACFX
Venable, Chuck, MSgt; 18 CPTS/ACF

Air University

Duncan, William R., Maj; HQ AU/ACC

Air Training Command

Arguello, Lucille, GS-6; Mather AFB/ACF
Barber, Donald E., Maj; Randolph AFB/ACF
Brazeal, Jerry, MSgt, Chanute AFB, ACF
Bryant, Kirby N., TSgt; Randolph AFB/DA
Cherry, Ronald G., MSgt; Lackland AFB/AC
Collins, Lloyd V., TSgt; Mather AFB/ACF
Howell, Donald, MSgt; Randolph AFB/ACFA
Huck, Chloe A., GS-4; Lackland AFB/ACF
Johnson, Timothy P., TSgt; Randolph AFB/ACFMC
Raynor, James V., TSgt; Lowry AFB/ACFPT
Swing, George R., CMSgt; Lowry AFB/CCF
Toliver, George A., GS-6; Lackland AFB/ACF

Air Force Logistics Command

Barker, Velma O., GS-5; OC-ALC/ACFTC
Binks, Blair, GS-11; OO-ALC/ACFCM
Bonecutter, James D., GS-12; HQ AFLC/ACCIA
Bowman, Frances M., GS-7; SM-ALC/ACF
Carr, Julia B., GS-4; WR-ALC/ACFCM
Clark, Bertha M., GS-12; WR-ALC/ACFCI
Clements, Janis L., GS-5; SM-ALC/ACF
Colebaugh, Carmen E., GM-13; HQ AFLC/ACBOS
Crane, Mildred M., GS-5; 2750 ABW/ACFPD
Cuevas, Thayne H., Maj; SA-ALC/ACF
Davalos, Elvira, GS-5; SA-ALC/ACFTT
Dukes, Dorothy L., GS-11; SM-ALC/ACF
Gibson, James F., GM-13; SM-ALC/ACB
Hammitt, Lois D., GS-9; SM-ALC/ACF
Harrell, Jerry A., GM-14; HQ AFLC/ACCI
Hinnegan, Frank J., GS-12; HQ AFLC/ACFMI
Henrichs, Patricia A., GS-5; SM-ALC/ACF
Herndon, Shirley L., GS-9; SM-ALC/ACF
Hodson, Rae, GS-12; OO-ALC/ACFCS
Howard, Claude H., GS-12; HQ AFLC/ACFFP
Hyde, Frances W., GS-5; WR-ALC/ACFSCB
Lyons, Trudye C., GS-12; HQ AFLC/ACBMA
Mays, Lorena, GS-5; 2750 ABW/ACFTC
Marshall, Verna M., GS-6; OC-ALC/ACFSA
McArthur, Robert, GM-14; OO-ALC/ACB
McBeth, W. Ruth, GS-12; HQ AFLC/ACCX
Penney, Patricia L., GS-7; SM-ALC/ACF
Rich, Donald, GS-12; OC-ALC/ACBO
Ring, Henry A., GM-14; HQ AFLC/ACCC
Robinson, Ivene K., GS-7; OC-ALC/ACF
Wells, Anna L., GS-9; SM-ALC/ACF
Witnah, Bessie L., GS-5; OC-ALC/ACFS
Wood, Wiley T., GM-13; HQ AFLC/ACCIA

Air Force Reserve

Bovee, Rhoda, GS-12; 4 AF/AC
Ernstrom, Robert, GS-11; 446 MAW (Assoc)/AC

Alaskan Air Command

Keener, Lewis E., MSgt; Eielson AFB/ACC
Beauvais, Thomas F., TSgt; Elmendorf AFB/ACF

1987 ASMC Air Force Individual Award Winners

First Place—*Distinguished* **Second Place—*Meritorious***

Award	Major Command Headquarters or Higher	Unit Under Major Command
COMPTROLLER/DEPUTY COMPTROLLER		
Distinguished	**Col Charles L. Martin, Jr** HQ TAC/AC, Langley AFB VA	**Not AF**
Meritorious	**Not AF**	**Mr William S. Rone** WR-ALC/AC, Robins AFB GA
AUDITING		
Distinguished	**Not AF**	**LTC Jesse S. Hall** AFAA/AUDGN, Robins AFB GA
Meritorious	**Not AF**	**Not AF**
BUDGETING		
Distinguished	**Mr Lewis J. Gehrs** HQ MAC/ACB, Scott AFB IL	**Maj Ronald L. DeWitt** 384th Air Refueling Wg/AC, McConnell AFB KS
Meritorious	**Mr Joseph W. Epply** HQ ATC/ACB, Randolph AFB TX	**Ms Patricia J. Dean** Small ICBM Program BMO, Norton AFB CA
EDUCATION, TRAINING & CAREER DEVELOPMENT		
Distinguished	**Not AF**	**LTC Charles E. Daugherty** PMCS—AUCPD/AC, Maxwell AFB AL
Meritorious	**Mr James T. Jones** WR-ALC/ACBO, Robins AFB GA	**Not AF**
ANALYSIS & EVALUATION		
Distinguished	**Not AF**	**Ms Carol R. Kennedy** WR-ALC/ACC, Robins AFB GA
Meritorious	**Not AF**	**SMSgt Noberto A. Salas** HQ EID/ACX, Tinker AFB OK
ACCOUNTING & FINANCE		
Distinguished	**Mr Edwin L. Mankey, Jr** AFAFC/XSGB, Denver CO	**Capt David Alonzo** 374 Aeromedical Airlift Wg/ACF, Scott AFB IL
Meritorious	**SMSgt Preston E. Brown** HQ TAC/ACF, Langley AFB VA	**Capt Shari L. McLendon** LTTC/ACF, Lowry AFB CO
COMPUTER SCIENCE		
Distinguished	**TSgt Halbert H. Bigelow, III** HQ ESC/ACBP, San Antonio TX	**Capt Howard V. Kourik, Jr** Ballistic Missile Office/ACD, Norton AFB CA
Meritorious	**Maj Timothy J. Quinn** HQ ATC/ACX, Randolph AFB TX	**A1C Gary D. McKinnis** 323 CPTS/ACX, Mather AFB CA
RESOURCES MANAGEMENT		
Distinguished	**CMSgt Emanuel E. Harris** HQ AFCC/ACC, Scott AFB IL	**Ms Eula M. Kiser** 1st Tactical Fighter Wg/SI, Langley AFB VA
Meritorious	**Ms Diane B. Hill** HQ MAC/SCBB, Scott AFB IL	**Not AF**

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Mr Joseph P. Popple
Deputy Comptroller of the Air Force

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IN THIS ISSUE

Page

The Role of the Comptroller,
by Lt General Claudius E. Watts III.....3
Accounting and Finance Cross-Utilization: How Well Is It Working?
by Lt Col Vladimir Tkach.....5
Taming the Training Monster,
by Capt Hardy M. Lister.....8
MAC Comptroller Links with Air Force,
by Mr James R. Shrock.....9
Planning and Managing Your Career (Part II),
by Capt Lynne McDonald.....10
No More Green Eyeshades,
by Ms Dorothy Bogrett.....13
ACES HIGH—CMSgt William J. Heern and **SSgt Richard W. Fogg**.....14

Comptroller Organization Charts (Names and Phone Numbers)

Deputy Comptroller, Budget,
Maj Gen Leo W. Smith, II (SAF/ACB).....15
Assistant Comptroller, Accounting & Finance,
by Brig Gen Mark J. Worrick (SAF/ACF).....16
Deputy Comptroller, Financial Policy & Banking,
by Mr John W. Boddie (SAF/ACR).....17
Deputy Comptroller, Cost and Economics — The Air Force Cost Center,
by Col M.L. Haines (SAF/ACC).....18
Assistant Comptroller for Plans,
by Col Alex L. Graham (SAF/ACX).....19
Comptroller Organization Chart— U.S. Air Force-Wide.....20
Key Comptroller Personnel— By Major Commands and Bases.....22
Comptroller Executive Services
by Lt Col James C. Wolfe (SAF/ACE).....28
Comptroller Civilian Career Management Program Policy Council.....29
Notes from the Chief for Enlisted Matters,
by CMSgt "Rip" Sewell.....30
The Auditor General,
by Mr J.H. Stolarow.....31
The Colonels' Group,
by Col Hal M. Hornburg, Chief.....32
Comptroller Officer Assignments Section,
by Maj Jack L. Bailey, Jr.....33
Standard Systems Center,
Mr Pat Foley, Director of Comptroller Systems.....34
Comptroller Training Division,
by Maj Thomas W. Koch, Chief.....35
Professional Military Comptroller School (PMCS),
by Col Richard E. O'Neill, Commandant.....36
PMCS Class 87-C Graduates and "Idea Papers"...37
Promotions and Retirements.....38

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The Role of the Comptroller

by Lieutenant General Claudius E. Watts III



Editor's Note: General Watts presented this policy statement at the Air Force Workshop of the American Society of Military Comptrollers' Professional Development Institute VII in San Antonio, Texas, on 20 May 1987.

Before discussing the role of the Comptroller, I would like to touch upon a topic which is on everyone's mind—the impact of the 27 March 1987 Secretariat/Air Staff reorganization on the Comptroller organization. While the final details of implementation and manpower reductions still are being worked to meet the Secretary of the Air Force's **(SAF's)** December 1987 objective, the transfer of AC to the Secretariat had little effect on day-to-day activities or involvement in major decision processes. AC participation in the Air Force Board Structure **(AFBS)** is unchanged: The Comptroller of the Air Force **(SAF/AC)** is represented on all panels, committees, the Air Staff Board, and the Air Force Council; the Director of Budget Operations chairs the Operating Budget Review Committee; and the AFBS makes corporate decisions on major funding issues, recommends POM/BES to the Secretary of the Air Force/Chief of Staff **(SAF/CSAF)** for approval. The Deputy Comptroller, Budget **(SAF/ACB)** still chairs the Budget Review Board, which oversees the USAF responses to Program Budget Decisions and develops Major Budget Issues. Thus, we will continue to pursue our role as comptrollers in the traditional way, although with a different emphasis.

We as comptrollers need to review our attitude in dealing with commanders and staff members. In these times of reduced budgets and deficit reductions, many comptrollers have acquired the reputation of being "nay sayers." They approach their commander's and staff's proposals with the attitude of "No way," or "We can't do that." I am not saying we need to go around saying "yes" to everyone's new ideas or proposals about new ways of doing business. However, I am saying instead of immediately saying "no," we need to approach the idea from the point of view that we need to analyze the idea, and if it makes sense, then we need to get with the rest of the staff and see how we can make it happen. We as professionals must work to overcome the "nay sayer" stigma. And, it's by being professional that we can do this.

We must understand the difference between operating and managing, and advising and recommending. First is the role of the commander—making decisions regarding resource allocation. Second is the role of the comptroller—ensuring the commander has sufficient information regarding the options available to him which will allow him to make an informed decision. When I refer to a commander, I am talking about at any level. I could mean the Secretary of the Air Force, the Chief of Staff, a MAJCOM CINC, a wing or base commander. We need to support our commanders so well that they will come to rely on and seek our advice before they act to make their decisions.

In order to fulfill our advisory role, we must have the confidence and trust of commanders. This cannot be earned sitting behind a desk. You cannot give good advice if you don't know or understand the situation the commander is facing. For advice to be credible, it must come from someone who knows what is going on. The key is involvement. Comptrollers must be involved in every aspect of their unit mission. Everything the Air Force does reflects a resource allocation decision, and is therefore of interest to the comptroller. We must avoid a "stovepipe" orientation to the Comptroller organization at the expense of our top priority—advising our commanders. A good comptroller gets involved and stays involved—from the planning stage, right on through execution and finally, during evaluation of the results.

Challenges for Comptrollership

Examples of the decision process which comptrollers must support are given here to highlight some of the current challenges the Air Force is facing now in Washington.

The comptroller must be actively involved in discussions and meetings, offering financial advice and recommendations, regarding future acquisitions and programs. In this era of flat or reduced budget growth, life cycle costs, as well as R&D and production costs, must be entered into the decision process. It is our responsibility to provide accurate financial data from our accounting systems for our costers and budgeteers. This information, once captured and compiled, must be analyzed. As funding becomes tighter, the importance of performing thorough, astute economic and cost/benefit analyses becomes even greater. These analyses must do more than merely report numbers. They must provide quality analytical information for the comptroller to use in developing sound financial judgments. These judgments, in turn, become recommendations for the commander. Ours is not a light role—it is a hard task—but one that must be undertaken and done well.

We must participate in the decision process of ensuring there is an effective balance in the distribution of our scarce resources among competing demands to best support the mission. While you can look at "balance" several ways, such as between strategic, tactical/conventional, special operations forces, airlift and space, the "balance" that counts is between readiness and sustainability today, and readiness and sustainability in the future. In this light, I think we have been successful. While providing adequately for our defense today, we are also balancing our future requirements by providing funding, and defending the funding, for the needs of the future, i.e, the ATF, ATB, C-17, and the Medium Launch Vehicles. →

Another major challenge is to obtain sufficient funds to execute our defense mission. The climate is changing regarding the funding of national defense programs. After several years of expansion, we are entering a period of declining, or no growth, defense budgets. Our principal programming and budgeting goals now have to reflect a strategy of protecting, maintaining and preserving the forces we have now, and those that are currently on the books. We cannot afford a disastrous erosion of our readiness as we experienced in the late 1970s.

Although the Federal Budget is approximately one trillion dollars, defense spending is one of the few areas where Congress feels they have leeway to make cuts. Consider the types of government spending that are not likely to be cut significantly, if at all: Social Security, Medicare, Government Pension Funds. Interest (approaching $140 billion) on the National Debt (approximately $2.3 trillion) cannot be cut. With Defense being the largest discretionary item at about $289 billion and all the others at less than $200 billion, it's easy to see why Congress focuses on defense spending when big cuts are needed.

The budget process of today is extremely complicated. It's interesting to note that 10 years ago the House passed a military spending bill (Authorization Bill) in 3 days. No amendments were added on the House floor to the measure drafted by the House Armed Services Committee. This year the Authorization Bill was on the House floor from 4 May until 20 May. One hundred twenty-seven amendments were considered. Additionally, the defense bill has become a vehicle for House foreign policy initiatives. It is becoming increasing obvious that Congress is using the Defense Budget as a fiscal tool, ignoring it's real purpose.

The same case applies to the FY 87 Supplemental. The House and Senate have not agreed on how to handle our "Must Pays," and will have to settle the question in conference. The last few months of this fiscal year may be tight in O&M, as it is the account where we can be the most responsive to Congressional action.

What are we doing in this situation? We are providing the Chief and the Secretary with the information to tell the members of Congress the impact of further reductions in Defense and Air Force funding.

I must mention that sometimes we are our own worst enemies. The fact we don't always execute our programs perfectly provides plenty of ammunition to our critics. This is something we must all work to overcome.

One of the greatest challenges intertwined throughout the budget process is that of understanding what I'll call the "rules of engagement." We have to be conversant in not only the Air Force budget system, but also that of the other Services, OMB, and Congress. We must know their policies, procedures, statutes, audit findings, and their formal and informal ways of doing business. All of these have a tremendous impact on our success in being able to help decision makers choose their best course of action.

We have challenges such as these at all levels of the Air Force: SAF, MAJCOM, Wing and Base. Everyone has to deal with the next higher level to obtain funds, so these concepts hold true for all comptrollers. We must remember that involvement, integrity and professionalism are the cornerstones of comptrollership.

Within the comptrollership field itself, we must prepare ourselves to meet challenges directly affecting our career field today and in the future.

One significant issue is manpower. While network workload increases are driving manpower requirements up, Congress has not approved anywhere near our requested strength increases. To deal with these workload increases, we are challenged to come up with innovative solutions to problems and exploit the potential of automation. The problem is that the initial cost of our automation efforts is often "paid" through manpower reductions. Although some question the decision to give up further manpower authorizations in the face of current shortages, our goal is to obtain sufficient long term productivity from the remaining workforce to more than offset the impact of near term personnel reductions.

Another issue is the military/civilian mix of the comptroller career field. We must maintain a blend of civilians and military to preserve wartime support capabilities. The combination of different perspectives will also ensure we have continuity, the required areas of expertise, and an understanding of and integration with the operational areas.

Our training must be kept as current and relevant to the real world work environment as possible. New concepts, such as the use of computer-based instruction, if found to be viable, should be introduced into our training programs. Additionally, our people need to be taught how to analyze the data we are working with and turn it into useful information. We must also ensure the instructors working with our students have the appropriate skills and positive attitudes to properly prepare the students for their work today and in the future.

Continuing education, in comptroller-related professional areas and professional military education, should be a goal for all of us. Not only do we have an obligation to ourselves to be the best at what we do, we owe it to our bosses and subordinates. Combining the benefits of technical and professional military education can lead to a broader understanding of Air Force, national and world affairs, allowing us to be better comptrollers. The benefits of continuing education can never be understated.

We will continue to update automated systems to take advantage of the technical advances we are now seeing every day. However, the real task is changing comptroller processes to more efficient and effective ways of doing business. Today's efforts are a step in the right direction, but the real payoff will be when accounting systems are real-time and accurate. Furthermore, our people will continue to become more "computer literate," but only to a point. Remember, we are not in the business of computer programming, our business is financial management and expertise. Our real challenge is to make our computers more "people literate." We are on the brink of major breakthroughs in this area, especially in the use of expert system technology and natural language query systems. With these systems we will move from using computers as mere "number crunchers" to using the power of the computer as "intelligent assistants," thinking and reasoning along with our best experts.

We have many challenges and opportunities for us to excel. The way to do this is to examine our role as comptrollers. We must develop ourselves as individuals and as members of a professional team. We must uphold the highest values of integrity, know the "why" behind the numbers, and be knowledgeable of the entire mission. Then we will earn the trust of our commanders and will be relied upon to provide credible, reliable recommendations when tough resource allocation decisions are made.

Accounting and Finance Cross-Utilization

A
PMCS PAPER

How Well Is It Working?



by Lt Col Vladimir Tkach
Commander, 321 CPTS, Grand Forks AFB ND

Editor's Note: *During the course of the survey described in this article, AFAFC/CWX published* ***Change 1*** *to* ***AFR 170-26****, dated 31 March 1987, which incorporated many of the suggestions offered by the survey respondents where feasible and clarified other areas of the regulation where needed. The change resulted primarily from command inputs solicited by the program managers after* ***AFR 170-26*** *had been in operation for a period of time.*

Those of us who work in Accounting and Finance either have or remember the sergeant who could answer any military or travel pay question we might have. He was like a walking regulation whose answers you could always depend on. In the not too distant future, this person may be a rare breed. This is because a mandatory *Cross-Utilization Program* **(CUP)** designed to cross-train younger accounting and finance airmen in both the accounting and disbursing functions began in April 1985. Various voluntary programs were tried in the previous years; however, the desired effect of broader based supervisors did not seem to be developing as fast as higher management wanted.

In early 1985, AFAFC established two major CUP objectives:

★ To develop broader trained and more knowledgeable personnel, thereby creating a more capable and stable work force.

★ To improve retention through reduced job stagnation and increase job satisfaction.

These objectives were implemented in **AFR 170-26**, *Comptroller Training and Cross-Utilization Program*. CUP is the process of moving Accounting and Finance **(A&F)** personnel from one job within or between the subject matter areas **(SMAs)** and budget, and within or between subdivisions of the **672XX** career field. A formal CUP has been implemented at the base level since spring 1985.

In this article we will take a look at how well the CUP is perceived as working by comptrollers, subject matter area chiefs and the members who are in the CUP. To accomplish this objective, a survey was sent to 35 CONUS comptrollers from various major commands, requesting their opinions along with the opinions of SMA chiefs and members in the CUP working for them.

Survey Development

The survey questions were developed based on numerous discussions with accounting and finance base, major command and Air Force Accounting and Finance Center personnel. The first 11 questions were directed toward comptrollers and requested their opinions on: whether CUP objectives were being met; assignment flexibility; CUP benefits; and difficulty of administering CUP. Question 12, which had several subsections, was directed toward members in the CUP and asked their opinions about moving to different areas. Question 13 requested SMA chiefs with CUP employees give their opinions about CUP assignment flexibility and the benefits they have received from CUP. Finally, Question 14 asked all concerned to present some suggestions to improve CUP.

Conclusions and Recommendations

The Cross-Utilization Program appears to be working well. Comptrollers believe the CUP is meeting its objectives of developing broader trained and more knowledgeable personnel. However, the majority of comptrollers believe CUP presents more problems than benefits and does give them less assignment flexibility. The vast majority of members in the CUP like the program and see it as a means of improving their knowledge. Finally, the SMA chiefs give CUP less favorable marks, stating that CUP gives thems less assignment flexibility and causes more problems than benefits. This is probably because they must train and then lose CUP personnel when they become more useful to their branch.

The survey did indicate AFAFC/CWX should make improvements to the already well conceived CUP by delegating waiver approval to the comptroller level, allowing higher grades to participate, keeping cross-utilized members longer in subject matter areas, using cross-utilization for career airmen only, and vigorously applying the program at all bases.

The next two pages show the actual survey questions and results of that survey. Survey participation was considered excellent with 27 of the 35 offices actually providing the information requested. Comptrollers received this survey in January 1987 so that the Cross-Utilization Program **(CUP)** would have been in existence for about 1½ years.

→

Cross-Utilization Program (CUP) Survey & *Results*

1. Original objectives of CUP were to:

a. Develop a broader trained and more knowledgeable personnel, thereby creating a more capable and stable work force.

b. Improve retention through reduced job stagnation and increase job satisfaction.

Considering these objectives, does the current CUP prescribed by AFR 170-26 meet or fall short of these goals?

(1) Goal 1a above: 15 meet 12 falls short.
(2) Goal 1b above: 18 meet 9 falls short.

Comment: The majority of comptrollers believe CUP is meeting its original objectives of developing broader trained and more knowledgeable personnel. In addition, they believe retention will be improved and job satisfaction will be increased.

2. CUP is designed to make future supervisors more knowledgeable in several SMAs. Do you think that this program will accomplish this objective?

Yes 26 No 1

3. CUP between the accounting (to include Budget) and the disbursing areas is required. Do you believe that this is:

18 necessary? 9 not necessary?

4. In your opinion, is the CUP group of SSgt and below:

4 too small? 19 about right? 4 just about right?

5. One real argument against CUP is that in the future there will be no real military experts in the various SMAs. Do you feel this argument is:

7 not valid? 12 somewhat valid? 8 valid?

6. In regard to assigning personnel, has CUP given you:

13 less flexibility? 7 somewhat the same? 7 more flexibility?

7. Comparing the benefits versus the problems with CUP, do you have:

13 more problems than benefits? 7 somewhat the same?
7 more benefits than problems?

8. If you could have your way, CUP would be:

3 discontinued? 2 significantly modified?
14 somewhat modified? 8 kept the same?

9. Have you benefited from recently assigned personnel (overseas returnees) who have been in CUP?

4 Yes. 23 No.

10. Do you find yourself asking for numerous waiver requests to ensure you can provide quality service?

10 Yes. 17 No.

Cross-Utilization Program (CUP) Survey & *Results*. . . *(Continued)*

11. Do you think civilians should have a program similar to CUP?

 10 Yes. *17* No.

12. **Questions for Members in CUP:**

 1. Number of personnel assigned to you that have been in CUP *Varied* (number)
 2. Would they rather have:
 a. Specialized and remain in their original functional areas? *98* (number)
 b. Generalized and move in different areas? *332* (number)
 3. Did they consider the move to be:
 a. An opportunity to increase their knowledge? *366* (number)
 b. An unnecessary disruption? *64* number

13. **Questions for SMA Chiefs with CUP employees:**

 1. Number of SMA chiefs with CUP employees *Varied*
 2. In regards to assigning personnel, has CUP given you:

 138 less flexibility? *33* somewhat the same?
 33 more flexibility?
 3. Comparing the benefits versus the problems with CUP, do you have:

 58 more problems than benefits? *47* somewhat the same?
 53 more benefits than problems?

14. Please list below some suggestions to improve CUP.

Most Suggested Recommendations:

Delegate the waiver approval authority to the comptroller level.

Allow TSgt and above to participate in CUP.

Use CUP for career oriented airmen only.

Ensure all bases are actively involved.

Other Suggestions & Comments

Do not base cross-utilization on CJRs but on second term enlistees.

Only people with career intentions should be in the program.

Ensure every base is actively involved in the program.

COOF will vastly increase knowledge requirements resulting in a need to increase time spent in one area.

Career personnel tend to fall in a rut. CUP keeps them on their toes and enhances promotion potential.

Cross-utilize commanders!

Cross-utilization of personnel without regard to AFSC at 672X1 & 2 level. There are many of our young and talented people that can handled it.

Eliminate SSgt breakpoint to allow all to be cross-utilized.

Most cross-utilization is directed at first termers and if only 25 percent reenlist have we really gained much?

I train them and then when they are most useful to me, you want them back! (SMA Chief)

Taming the Training Monster

by Capt Hardy M. Lister

Training problems are a lot like the *Loch Ness Monster*. This legendary sea monster appears from time to time, creates chaos, then seems to disappear for awhile. The same thing can be said of training problems. Your office may be running smoothly, but you sense that something is lurking just beneath the surface, waiting to disrupt your operation. Then one day, the training monster raises its ugly head. An audit write-up may appear, and a technician says, *I was never trained to do it that way*, or a key civilian leaves suddenly and the supervisor says, *I just don't have anyone trained on that desk*. The Accounting and Finance Officer or *Subject Matter Area* **(SMA)** chief may then step in, put the fire out, emphasize training for awhile, and the monster will lower its head again. But it's still there, waiting, just beneath the surface. Then a technician has to take emergency leave, and the supervisor says. . . !

Here at the Langley Air Force Base Accounting and Finance Office on the shores of the beautiful Atlantic ocean, we combat the training monster on a daily basis, as it rarely sinks below the surface. We have all of the normal problems AFOs around the world face: manning, experience levels, workload, etc., but we have some special challenges. Being a headquarters base creates some unique problems, not the least of which is that very often my best and most experienced people end up moving to command headquarters. Additionally, the *Cross-Utilization Program*, which may help in the long run, can create some real problems in its initial stages. For example, because we are a large base, it is not uncommon to have to move up to 12 people at one time, thus creating a very disruptive effect on our operation. Obviously, our experience level is very low. Overall, in accounting and finance, 64% of our 165 assigned personnel have less than six months experience in their current jobs while only 15% have over a year's experience in their current position. When you consider that these figures also include 42 civilians, you can grasp what a tremendous training problem we face. With these challenges, the obvious question is, *What can be done to increase our job knowledge to meet the high standards of performance demanded in today's accounting and finance community*? Training, of course, is the obvious answer, but it is not as simple as all that. Since my people are inexperienced and facing a tremendous workload, it takes them longer to do the job and they make more mistakes, which further increases the time it takes to do the job. If you think this sounds a lot like Catch-22, you're right. How can I find time to train when I've got sections working 12 hours a day and Saturdays just to stay above water? Since I have so many inexperienced personnel, who is going to do the training? This article will discuss Langley's approach to this challenge and how it has helped us significantly improve the efficiency of our operation.

We have mounted a two-pronged attack on the training monster here at Langley. Our initial approach was training for an hour and a half each Wednesday morning. We have arranged our duty hours on Wednesday from 7:30 to 4:30 to 7:00 to 4:00, with our training session running from 7:00 until 8:30. The training is conducted on an SMA or sub-SMA basis. The training can be as specific as how to input a specific type of transaction into JUMPS or as broad as the *Prompt Payment Act*. This training is usually more of a general nature than detailed because it is tough to teach detailed work to a large group. For example, we have found it much easier and more effective to teach the concept and entitlements of a civilian PCS move to 20 people than to actually teach them the complex computation of this type of travel voucher. Thus, the training usually doesn't actually qualify a person on a job, but provides him or her with solid background information on the area covered. We have found this type of training gives our people a better perspective on different areas within their section and how these areas tie together in the accounting and finance system. Quite often the training will help people correlate their SMA's job with other related functions throughout Accounting and Finance. Each SMA chief determines what training needs to be given and prepares a monthly training plan. In some sections, the SMA chief or sub-SMA chief gives most of the training, while in others, the SMA chief assigns topics to individuals who work in the area to be trained or who are knowledgeable of the subject. We have found both can be successful, with the key being preparation and motivation on the part of the trainer. Our training is not just limited to debits and credits. We have also invited a doctor from the hospital to discuss stress management; a union representative has explained civilian employee rights under the base's labor contract; our *Comptroller Office of the Future* **(COOF)** project officer has explained how the system will work and its impact on different sections; some sections have held "brainstorming" sessions aimed at identifying action necessary for improved operations. This is just a sampling of the different topics we have used for the training period. This diversity has made our training sessions a very valuable management tool.

While our weekly Wednesday morning training sessions have been invaluable, they have not met all of our training needs. We were still in need of the kind of "nuts and bolts" training which cannot be provided in a large group format. To fill this training gap, we have instituted a daily (except Wednesday) 30-minute one-on-one training period. This training, in a one-on-one or small group atmosphere, is designed to teach people the specifics of a task or job. Preparation of an **SF1034** for payment or how to input a travel payment into the accounting system are just a couple of examples of the almost countless tasks that we train on.

Obviously, there are a lot of things you can't teach in 30 minutes, but when you continue the training on a daily basis, it is amazing how fast a person's job knowledge increases. This training has played an important part in our ability to continue to do the job right despite the overall inexperience of our workforce. Each SMA has chosen a time of the day during which they receive the fewest outside distractions, and the entire section trains at the same time. Our customer service sections, for example, hold their training before their customer service hours start. Paying and Collecting holds their daily training at 3:00 p.m. after they have mailed the day's checks. The key to the success of this training is to consistently hold the training each day. It is very easy to say, *We have too much work to do today, let's not train.* This can become a self-defeating cycle because if you don't improve your people's job knowledge, you will **never** have time to train. It will take you so long to accomplish the job. To be successful in the long run, you must train and train well.

You are probably asking the question, has our two-fold training effort tamed the training monster? That's a difficult question to answer because we battle the monster every day, and it is difficult to ever get him completely submerged. I will say that our office has come a long way in operational efficiency, and I don't think we could be where we are today without our training program. During the past year, we had a most successful *Management Effectiveness Inspection* (in the previous **MEI**—we were marginal), we were voted the most improved Accounting and Finance Office in TAC, and we had the most successful fiscal year closeout in memory. Obviously, a great number of other factors contributed to these achievements, but without our training program, none of these achievements would have been possible. Do you need a training program like ours? Perhaps not. We have some unique training problems, and we have had to take some drastic measures to solve these problems. But you do need a training program. In today's Air Force, with continuing manpower reductions and ever-decreasing experience levels, good training is a must. So, as you sit, nice and dry, in your office, ask yourself, *Is the training monster about to emerge, and if so, will my training program be adequate to push him back down*?



Captain Lister is Chief, Accounting and Finance Office, Langley AFB VA. His past assignments included missile instructor crew commander and general accounting specialist for the Office of the Secretary of Defense and Laughlin AFB TX. Captain Lister received his MBA in management from the University of Montana; his BS in accounting from Strayer College; and was an honor graduate at the NCO Leadership school, as well as in the accounting and finance officer course. He was also a distinguished graduate from officer training school.

Captain Lister is a member of ASMC.

MAC Comptroller Links with Air Force

by Mr James R. Schrock

On 9 July 1987, the Military Airlift Command became the first command in the Air Force to officially implement the *Command Automated Budget Interactive Network* **(CABIN)**. To commemorate the event, a ribbon-cutting ceremony was held with **Major General Overacker**, CINCMAC/CS, participating along with **Colonel John Finan**, SAF/ACBO, and **Colonel Don Scooler**, MAC/AC.

Preliminary planning and design for CABIN began over 4 years ago with MAC being the prototype command. Successful testing of the hardware and communication lines was accomplished in May 1987. Many on-base/off-base activities were recognized for their efforts in the CABIN installation. Special recognition was afforded **Captain Glenda Young** from AFCC for her part in overseeing the entire installation.

CABIN is a classified communication link between HQ MAC and SAF/ACB. With it, MAC has direct access to *Force and Financial Plan* **(F&FP)** data maintained at the Secretariat. The key objectives of CABIN are to make Secretariat level information available to command budget offices on a more timely basis and improve the flow of *Planning, Programming, and Budgeting Systems* **(PPBS)** data between MAJCOMs and the Secretariat. The system is user-friendly and menu driven. Essentially, MAC now has the same access to data as does the Secretariat except for exercises that are currently being worked.

Other selected MAJCOMs will be installing CABIN in the near future. Without a doubt, the "lessons learned" from the MAC installation will go a long way in assisting implementation efforts at the other MAJCOMs.



Planning and Managing Your Career
Part II

by Capt Lynne McDonald

EDITOR'S NOTE: In the last issue (July 1987), Part I of this article covered Career Phases, Promotion Factors—How Do You Stack Up, and Assignments and How to Get the One You Want. Please recognize this article represents the views of the author.

You and Your Officer Effectiveness Report

Your Officer Effectiveness Report **(OER)** ***(AF Form 707)*** is the document most used for personnel actions including promotions, assignments, schools, etc. Therefore, it is in your best interests to know as much as possible about the OER. The purpose of an OER is to clearly and truthfully communicate your accomplishments and your potential for managing greater responsibility. To this end it is divided into several sections. The first section, *Ratee Identification Data*, identifies you and provides data concerning your current assignment and the purpose of the evaluation. The second section, *Job Description*, tells what you do. The third section, *Performance Factors*, documents your performance on the job. The fourth section is *Assignment Recommendation*. The fifth section, *Evaluation of Potential*, is a one block summary of your future. The sixth section, *Rater Comments*, was designed to allow the rater to verbalize your potential for advancement, your ability to handle greater responsibility, and your potential for a successful career. In the final sections of the OER, *Additional Rater Comments* are mandatory, and *Indorser Comments* is where particularly noteworthy accomplishments can be highlighted. In the following paragraphs we will discuss all of these except Ratee Identification Data. This discussion is based on publications such as **AFSCP 36-2** and **SACP 36-1**, *OERs: A Guide for Rating Officials*. Publications such as these should be high on your list of career information sources.

Section II of your OER, *Job Description*, is very important in that it sets up everything that is to follow. Your duty title should reflect what you actually do. It must be compatible with your AFSC. In most cases it should not be the title of your AFSC. As an example, when I was assigned to HQ USAFE/ACF my job title was Accounting and Finance Officer. My supervisor felt this title was not very descriptive of what I did. Therefore, he initiated a change to International Agreements and NATO Accounts Officer. This duty title was then backed up with a well-worded description of duties, tasks, and responsibilities. This description of duties, tasks and responsibilities should address any supervisory responsibilities you have. Other information to be included here is the dollar amount managed by the officer, high-visibility critical responsibilities (e.g., nuclear weapons), and additional duties. What the rater should do is provide an easily understandable narrative of what you really do.

Section III documents *Performance Factors*. Item 1 is *Job Knowledge*. The rater should start with a strong, positive, statement. One of your most impressive accomplishments should be highlighted, and the significance of the event and the degree of knowledge required emphasized. Appropriate examples of job knowledge include: assignment of more complex duties or a greater degree of responsibility; recognition of accomplishments; improvements made by you in policies, procedures or equipment; working as an expert or consultant; and performance results as documented by Inspector General teams.

Item 2 is *Judgment and Decisions*. This is one of the most important items in the OER. What you should look for here is a demonstrated ability to think logically, make decisions under pressure, and deliver the required product on time. Another critical component is others respect for your work. Possible examples of judgment and decisions include: problems solved; ability to work successfully in ambiguous situations with few facts and no guidance; flexibility in managing actual situations; timing of the introduction of ideas or decisions; and acceptance of responsibility for your own decisions.

Item 3 should provide a concrete example of your ability to *Plan and Organize Work*. What you should look for here is the demonstrated ability to organize your time and your resources in such a way that the objective is achieved in the shortest amount of time with the fewest resources. Good examples of these traits include: authorship of an Operating Instruction or a checklist; revamping a procedure to require fewer resources for accomplishment; and selection for special duties due to excellent planning and organizing skills.

Item 4 deals specifically with *Management of Resources*. This block should show how efficiently and effectively you use dollars, materiel, and manpower resources. Good examples of this are: efforts to improve worker productivity through additional training; Suggestion Program savings; and the ability to keep the ship afloat in an environment of manpower reductions.

Item 5, *Leadership*, may be the most important factor on the OER. The narrative for this factor should reflect your performance in a leadership role, and show acceptance of responsibility, as well as initiative. Good examples of this are: selection for supervisory responsibilities; committee leadership positions; and serving as an example for others.

Item 6 is *Adaptability to Stress*. The comments here should convey a sense of the situation, why or in what way stress was involved, and your response. Examples that can be used to demonstrate this factor include: your response to emergency situations; briefing senior personnel; and working under severe time constraints to produce a quality product.

Oral Communication, item 7, should show your ability to talk—and listen. The narrative here should disclose the who, what, and why of the communication, as well as the outcome. Examples here include: briefings given; ability to clearly get the point across in training sessions; and situations in which you had to think quickly on your feet.

Written Communication, item 8, should provide a strong example of your ability to write well. Once again the narrative should disclose the who, what, and why of the communication, as well as the outcome. Examples that can be used here include: correspondence prepared by you, preparation of OERs/APRs; and articles accepted for publication.

Item 9, *Professional Qualities*, should document aspects of high ethical standards, great knowledge, and/or high performance standards. Good examples here include your high standards in personal appearance, military courtesy, honesty, and integrity.

Finally, item 10 documents your *Human Relations*. This one should show your ability to work with others, and your sensitivity

to characteristics of the working environment. Examples are items such as counseling individuals with problems, the general atmosphere established by you in your working environment, and your handling of a grievance situation.

I highly recommend you keep a running record of all the activities in which you are involved during the rating period. Jot down notes on what you did, why you did it, and for whom it was done. Often supervisors will ask officers for inputs to their own OERs. The better your recordkeeping, the better your position to meaningfully impact your OER—especially on the 10 factors just discussed.

Section IV, *Assignment Recommendation*, is an optional portion of your OER. For a strong OER, however, make sure it is completed. In this section your supervisor can highlight your strongest qualification, and make suggestions for your next assignment. Your strongest qualification should be consistent with your overall OER comments and rating. The recommendation for reassignment should show good career progression, as discussed in Part I of this article (See page 6 of the July 1987 issue).

The *Evaluation of Potential* section (**Section V**) is the place where the rater and all of the indorsers document their overall assessment of your future. In marking this block they evaluate your potential for promotion, for assuming greater responsibility, and for handling other career advancement opportunities. In this assessment the evaluator weighs you against all of your peers. Therefore, it is in your best interests to make sure your performance stacks up well as compared to your fellow officers.

The *Rater Comments* section (**Section VI**) is where your supervisor elaborates on your potential. This is generally done by describing in greater detail two or three of your most noteworthy achievements, by expanding on your strongest qualification from Section IV, or by justifying the assignment recommendation in Section IV. This section should be well worded, convincing, and make the reader want to read more about you. Recommendations for PME attendance, promotion, and tendering of regular commissions should also be included here.

The final segments of the OER are for *Additional Rater* and *Indorser Comments* (**Sections VII** and **VIII**). These comments come from your supervisor's supervisor, and those higher in the chain of command. Each should show a firsthand knowledge of you or, at a minimum, your accomplishments, discuss your potential, and make recommendations for career advancement.

I cannot stress strongly enough the importance of your OER to your future. If your OER doesn't reflect your true skills, abilities, and strengths, you need to discuss with your supervisor ways you can help in strengthening future OERs. Publications such as **AFSCP 36-2** or **SACP 36-1** can help you and your supervisor do this.

Career Planning—How to Start

Up to this point we have covered a great deal of information concerning what to look for in a career, how to prepare yourself for future assignments, and what to look for in an OER. Now it is time to put all of this information together and begin planning a career.

Career planning is hard work and requires intense thought. In planning your career you will be forced to make a number of decisions that will influence the type of life you lead. To maintain control of your life, therefore, you must honestly decide what you want to achieve and whether or not you are prepared to make the sacrifices required to obtain your objective. Some of the questions you must answer are as follows:

★ What is my career objective (e.g., I want to be Chief of Staff of the Air Force, a wing commander, a System Program Office director)? Is it realistic?

★ What steps must I complete to make this a viable objective (e.g., undergraduate pilot training, flight member, flight leader, squadron operations officer)?

★ What sacrifices and/or commitments will be required for me to reach my goal (e.g., less desirable geographic locations, less leisure time, more study)?

★ Does my family understand the sacrifices and/or commitments, and do they fully support me in these decisions?

★ Have I identified those skills and abilities required for me to reach my objective (e.g., briefing, negotiating, supervising)?

★ Have I determined where my skills and abilities fall short of those required to reach my objective?

★ Have I included the necessary education and experiences in my career plan to develop the skills and abilities required to reach my objective?

★ Do my career plans show a desire for increasing responsibility, supervisory responsibility, working at various levels within the Air Force

★ Do my career plans include the necessary time to pursue PME and advanced education?

Undoubtedly you will think of many more questions as you go along. The purpose of these suggested questions is simply to get you started thinking about your life, your career, and what you want to do with each.

After thinking about these questions and mulling over the various possibilities in your mind, take a copy of the *Individual Comptroller Officer Career Development Plan* (page 7 of **AFP 170-28, Volume II**) and block out a career path to reach your goals. There are columns on the form to indicate base level, MAJCOM (major command)/SOA (separate operating agency)/Joint, and Secretariat assignments. There are also columns in which you can indicate your career broadening, PME, technical/professional training, and academic education plans. If you plan to be a base level AFO for years 5-7, indicate this in the *Base Duty Assignments* column. If you plan to attend SOS in residence during this time frame, indicate that in the **PME** column. For PME and academic education, indicate whether you plan to attend in-residence, by correspondence, or during off-duty time. The horizontal lines in the *Phase* column indicate normal pin-on points for promotion. Keep these in mind and try to plan your assignment changes 2-3 years in advance of your primary zone promotion board. This allows you ample time to build-up a reputation and establish a track record in that assignment.

Map out your individual career path carefully. Prepare additional *Individual Comptroller Officer Career Development Plans* in case your first choices are unavailable or do not satisfy Air Force requirements. Then discuss your plans with your supervisor or another interested person. Listen to their suggestions and tell them your hopes and concerns. Be willing to change your career plans as required. Be flexible! Sometimes a less than desirable assignment can set you up for great things later on.

Measure your progress against your plan at least once each year. Try writing an honest appraisal of your performance and your potential. If you worked for you, what would your OER look like? →

Planning and Managing Your Career (Part II) *(Continued)*

Your needs and goals will change across time. Accept this and update your plans accordingly. All officers should be counseled at least annually on career development. If your supervisor does not offer this counseling, ask for it and take advantage of this opportunity to review your objectives and get an outside opinion.

Career planning is challenging, exciting, and rewarding. You will get out of it as much as you put into it. Begin your career planning now. Keep in mind, however, that the needs of the Air Force come first. Do the best you can in each of your assignments and you will have an exciting, challenging, rewarding life as an Air Force office.

Career Development Publications

Following are some publications you may find useful in career planning. Most of these should be available in on-base facilities such as your Master Publications Library, Officer Career Development Information Center (within AFSC), or the Consolidated Base Personnel Office (**CBPO**).

AFR 36-1 — *Officer Classification*
This lists all of the specialties in the Air Force, gives typical duties, and entry requirements.

AFR 36-5 — *Appointment of Officers in the Regular Air Force*

Officer Authorization List (OAL)
This is a microfiche listing of authorized officer positions worldwide. The information included in this listing by officer specialty code is grade, location, command, and level of assignment. The OAL is updated twice a year and is available through your CBPO Customer Service Center.

AFR 36-10 — *Officer Evaluations*

AFR 36-19 — *Advanced Academic Degree (AAD) Management System*
This establishes policies and procedures for identifying, reporting, and validating line officer positions requiring an AAD.

AFR 36-20 — *Officer Assignments*
This gives all of the ins and outs of getting assignments, including special duty assignments. Also includes AF Form 90 instructions.

AFP 36-22 — *Officer Career Information*

AFR 36-23 — *Officer Career Development*
Part One describes the Air Force Officer Career Development Program. Part One also contains AF Form 90 completion instructions. Part Two contains a Career Progression Guide, with some interesting statistics, for each major career field.

AFP 36-29 — *AIM HIGH Officer Career Planner*

AFP 36-32 — *You and Your Promotions—The Air Force Officer Promotion System*

AFR 36-51 — *Active Duty Service Commitments*
This answers questions such as, "If the Air Force sends me to AFIT, how long will I owe the Air Force?"

AFR 36-89 — *Promotion of Active Duty List Officers*

AFR 36-93 — *Official Photographs*

AFR 50-5 — *USAF Formal Schools Catalog (Policy, Responsibilities, General Procedures, and Course Announcements)*

AFR 50-12 — *Extension Course Program*
This one tells you all about ECI.

AFR 53-8 — *USAF Officer Professional Military Education System*

AFR 53-11 — *Air Force Institute of Technology*
This states the mission and responsibilities of the Air Force Institute of Technology.

AFR 53-21 — *Defense Management Education and Training (DMET) Program*
This explains the joint program designed to meet management training and education needs that are common to more than one DOD component.

AFP 170-28, Volume II — *Comptroller Officer Career Development Guide*
Volume II describes the Comptroller officer career development counseling program.

AFR 900-48 — *Decorations, Service and Achievement Awards, Unit Awards, Special Badges, and Devices*
Everything you ever wanted to know about awards and decorations is here.

AFRP 36-1 — *Officer's Career Newsletter*

AFSCR 36-1 — *AFSC Officer Career Development*

AFSCP 36-2 — *OERs: A Guide for Rating Officials*
A source of information on how to write OERs.

AFSCP 36-4 — *Scientific and Development Engineer (S&DE) Career Planning Guide 26XX, 27XX, 28XX, and 29XX Career Fields*

Air Force Times

Air Force Magagine

AFRP 190-1 — *Air Force Policy Letter for Commanders*

SACP 36-1 — *OERs: A Guide for Rating Officials*

Note: Other regulations and material may be available by the time you read this. (Check your local Publications Library to find out.)



Capt McDonald is a cost analyst for the Air Force Cost Center located in Arlington VA. She holds a bachelor's degree in psychology and a master's degree in accounting, both from the University of Iowa; and is a Certified Public Accountant (Iowa). She completed STTC in 1978. Prior to her present assignment, she was a cost analyst for the Cost Programs Division, Deputy Comptroller, Cost and Economics (SAF/ACCC) at the Pentagon; a cost analyst at HQ ASD/ACC, Wright-Patterson AFB OH; and an International Agreements & NATO Accounts Officer at HQ USAFE/ACF, Ramstein AB GE. Capt McDonald is a member of ICA and NES.

No More Green Eyeshades

by Ms Dorothy Bogrett

The days of the "number cruncher" with green eyeshades are gone. We at the Air Force Accounting and Finance Center **(AFAFC)** in Denver have recognized the present and future need for multifaced, creative "managerial accountants," and we're doing something about it.

The worldwide Accounting and Finance network has consistently taken advantage of the efficiencies of automated technology to the point where the accounting profession is no longer a stodgy, one-dimensional occupation—but a critical link in planning, programming, managing, formulating, and executing our appropriated monies. Complex, automated, interrelated accounting and reporting systems provide management the necessary tools to make the best decisions to accomplish the mission.

But how do we maintain an effective accounting resource to meet the demands of today's and tomorrow's environment, especially since 25 percent of the Air Force accounting and finance work force will be eligible to retire within the next 5 years? Keeping up with these challenges in the face of tight budgets, manpower cuts, and the information management explosion calls for real ingenuity and skill in "doing more with less." Here are some of the things we're doing.

We are expanding the **Palace Acquire** Civilian Career Intern Program to include professional accountants specifically for accounting and finance. Hiring of the first 19 began in the Spring of 1987 and will allow us to attract high caliber college graduates for future management positions. When first hired, interns will be assigned to base accounting and finance offices for training at the "grass roots" level to get first-hand experience and knowledge of base-level operations. This training will provide invaluable "know-how" for personnel when ultimately assigned to major commands, the Air Force Accounting and Finance Center, or separate operating agencies. Broadening the experience base will give accountants a better grasp and appreciation of the total accounting and finance picture and the responsibilities at each respective level.

Another initiative is to use base-level accounting technician experience to fill professional accountant trainee positions at the Air Force Accounting and Finance Center. This will do two things: capitalize on invaluable base-level knowledge and experience and provide avenues for those qualified as accounting technicians to enter and progress to professional accountant positions. Applicants for this program must be mobile and willing to enroll in and satisfactorily complete college accounting courses to meet professional accounting requirements.

We feel there are several advantages to this type of program. First, it provides for development of candidates for future base, major command, and separate operating agency assignments that require in-depth understanding of the various base-level and AFAFC systems. Second, it increases incentive for applicants to accept employment in accounting and finance and helps keep "cream of the crop" technicians by providing the opportunity to enter into the professional accountant series. Finally, it stimulates competition and gives mobility opportunities while enhancing knowledge, capability, and effectiveness of the individuals.

In January, we selected the first eight trainees under this program. More than 300 base-level employees had registered, attesting to the overwhelming interest and enthusiasm for the program. The competition was keen. We intend to further expand this program to give additional hard-working, conscientious, deserving base-level accounting and finance people an avenue for career progression and, at the same time, take advantage of their base-level experience.

The Air Force Accounting and Finance Center isn't the only one with training programs intended to develop and "grow their own." Tactical Air Command has introduced a formal Accounting Trainee Program for people from within their base accounting and finance office resources. Training and development are geared toward the chief of accounts control and deputy accounting and finance officer positions. Entry level is GS-5, target GS-9. Internal and external sources are used in recruiting.

Training under this program exceeds 5,000 hours and encompasses work assignments in all subject matter areas. Trainees are enrolled in career development courses **(CDCs)** and supplemental training courses at Sheppard AFB, Texas. One condition of selection is mobility—consent to two geographical moves within TAC.

TAC Regulation 177-2 outlines the specifics of this program and TAC has offered to share their experience and details of the program with any interested commands **(HQ TAC/ACFQ, Autovon 574-4848)**. They say loss of the space in the short term, using it for training, is far outweighed by the long-term benefits.

And we haven't forgotten a thing called "salary." AFAFC is represented on and contributing to the Office of Personnel Management's **(OPM)** Steering Committee, Pay Work Group, studying ways to correct the disparity between federal salaries for accountants and those in the private sector. Helping in this effort, the Department of Labor has provided supporting comparative data and is assisting the committee in developing approaches to document for OPM how this disparity has caused recruitment and retention problems.

According to the July 1986 issue of *Working Woman* magazine, *accounting* was one of the "25 Hottest Careers of 1986," and the Air Force plans to get its fair share of "quality" accountants. As such, AFAFC is committed to ongoing, well-structured accountant programs at all levels because today's environment demands that we recruit, train and maintain the best accounting work force in government.



Ms Bogrett worked as Personnel Resource Liaison Officer within the Directorate of Network Operations at AFAFC. In January 1987, Ms Bogrett retired with over 37 years of federal service. The last 7 years she worked civilian personnel issues for the people in the Accounting and Finance network. Just prior to her retirement, she single-handedly developed and obtained approval for the two Professional Accountant (GS-510) training programs mentioned in her article.

On behalf of those she touched, thanks for all the help!

ACES HIGH

Editor's Note: **CMSgt Heern is the Special Assistant to the Deputy Comptroller, Budget for Enlisted Matters. He was handpicked for this position because of his extensive budget background and outstanding performance.**

CMSgt William J. Heern
Special Assistant to SAF Deputy Comptroller, Budget for Enlisted Matters
AF Accounting & Finance Center, Denver CO



Chief Heern was born 23 April 1939 in Carbondale, Illinois. After graduating from high school in 1956 and attending Southern Illinois University for 1 year, he worked on the family farm until entering the Air Force in 1961.

Upon completion of basic training at Lackland AFB and the 16-week Accounting and Disbursing Specialist Course at Sheppard AFB, his first assignment was as a travel clerk at Lowry AFB CO. After returning from Phan Rang AB, Vietnam, in 1956, Chief Heern was assigned to the Reserve Pay Division at the Air Force Accounting & Finance Center, where the first centralized pay system was implemented in January 1968—the Air Reserve Pay and Allowance System **(ARPAS)**.

After 6 years with ARPAS as a pay clerk, Chief of Quality Examination, and a member of the system redesign team, he was assigned to Kadena AB, Japan, as Chief of Travel Computation and then Quality Assurance. In 1973, the Chief moved to HQ PACAF working in the Accounts Control area consolidating base-level accounting and general ledger reports for submission to AFAFC. It was during this period that the pullout of U.S. forces from Southeast Asia took place, resulting in numerous base closures and transfers of accounting records and responsibilities. He also participated in the implementation of the MAJCOM Accounting and Budget Distribution System **(ABDS)**.

In 1978, the Chief transferred to HQ TAC Budget in the Policies and Procedures arena and in 1981, he returned to HQ PACAF Budget Policies and Procedures. During his HQ PACAF tour, Chief Heern participated in the successful implementation of the Command Budget Automated System—Increment I **(CBAS-I)** and the concept, design and development of the Base Budget Automated System **(BBAS)**, which was implemented as a part of the Comptroller Office of the Future **(COOF)**.

In October 1986, CMSgt Heern became the Special Assistant to SAF Deputy Comptroller, Budget for Enlisted Matters and, as such, serves as the SAF/ACB focal point for improving the development and training programs; he maintains close liaison with AFMPC, AU, MAJCOMs, and the Schoolhouse regarding the Enlisted Budget Course, CDCs, ECI courses, and the OJT program. Any questions you have for Chief Heern may be addressed to him at: **AFAFC/CWB, Denver CO 80279-5000** or by calling **Autovon 926-5413**. In addition to his responsibilities on budget enlisted matters, CMSgt Heern is a key member in the Budget Support Division, performing policy- and procedure-related tasks for the Budget Management Directorate, Deputy Comptroller for Budget.

Chief Heern is a member of the American Society of Military Comptrollers, Air Force Sergeants Association, and Air Force Association.

SSgt Richard W. Fogg
NCOIC Travel Computation
Accounting and Finance
Tyndall AFB FL



SSgt Richard W. Fogg, a native of Clear Lake, Texas, entered the U.S. Air Force in December 1982. Upon graduation from technical school, he was assigned to Tyndall AFB, Florida, as a Military Pay Technician. From March 1983 to October 1984, he increased the timeliness in processing payment and leave transactions to a level of 99%, far exceeding the AFAFC standard of 95%.

After resolving many of the problems in Military Pay, SSgt Fogg was cross-utilized to the Pay and Collecting Section from October 1984 until October 1985. He mastered this area, accurately accounting for 5,100 checks per month totaling $11,352,000. He also processed over 5,200 vouchers per month with an average monthly disbursement of $14,508,240 without a single overage or shortage.

SSgt Fogg was transferred to the Travel Section in October 1985, where he is presently assigned. With a lack of experienced personnel in the Travel Section, he became the quarterback who brought the Travel Section to the Super Bowl and *won*. Tyndall AFB consistently hovered around the 99% rate for 24-hour timeliness for FY 86. In FY 87, Tyndall held the number 1 position in TAC by maintaining a 100% 24-hour timeliness rate—a feat never accomplished prior to his taking over this demanding functional area. With the enormous changes in Travel for FY 86, within a month SSgt Fogg single-handedly processed all retroactive Relocation Income Tax Allowance payments dating back to November 1983. He instituted procedures for paying all withholding tax allowance payments to civilian employees. He was also responsible for processing over 1,500 incoming personnel arriving at Tyndall in FY 86.

SSgt Fogg's dynamic personal achievements and self-initiatives culminated with his selection for promotion to his current grade on 22 August 1986 through the *Stripes for Exceptional Performance Program* **(STEP)**. In September 1986, SSgt Fogg was recognized as the Comptroller Performer of the Quarter and nominated as one of the 12 outstanding airmen of the year for the Air Force. For his many significant contributions, he was awarded the Air Force Commendation Medal.

SSgt Fogg is pursuing a bachelor's degree in business with Florida State University, where he is in his senior year and maintaining an impressive 3.7 grade point average. He is a member of the Alpha Kappa Phi Business Fraternity and actively supports base and squadron activities. He participates in all local area triathlon events and volunteers for the Special Olympics held each year at Tyndall.

SSgt Fogg and his wife are involved with the Base Protestant Chapel as choir members and teaching Sunday School classes. With a solid foundation of achievements and a most promising future, SSgt Fogg is definitely ACES HIGH.

DEPUTY COMPTROLLER, BUDGET



M/G L.W. Smith, II

Maj Gen L.W. Smith, II
Deputy Comptroller, Budget — AV 225-1875

Mr J.K. Umphrey
Assistant Deputy Comptroller, Budget — AV 225-1877



Mr J.K. Umphrey



Mr J.S. Coleman, Director
Directorate of Budget Management
SAF/ACBM — 4D120 — 225-6128

Col J.G. Seaux, Dep Chief, 227-5627

DIVISIONS

FISCAL ANALYSIS—5C129
Mr J.E. Lang, Chief, 225-4938

POLICY & PROCEDURES—5C129
Mr R M. Garvey, Chief, 227-8250

BUDGET ENACTMENT—5D911
Mr H.J. Young, Chief, 224-8110

PROGRAMS—5D110
LTC G.T. Stringer, Chief, 224-3642

PLANS & INFORMATION MGT—5D110
Mr W.O. Bassford, Chief, 224-4411

SPECIAL PROGRAMS—5C132
Mr R.W. Zook, Chief, 224-1283



Col J.L. Finan, Director
Directorate of Budget Operations
SAF/ACBO — 4D120 — 227-0627

(Vacant), 227-0628

DIVISIONS

INTEGRATION MANAGEMENT FUNDS—5D110
LTC B.J. Popp, Chief, 224-4096

JUSTIFICATION & PAY—5C129
Mr G.G. Gallagher, Chief, 227-1724

MISSION OPERATIONS—5D110
Col (S) G.P. McElroy, Chief, 224-3801

SUPPORT OPERATIONS—5D110
Mr A.B. Brodsky, Chief, 224-5943

REVOLVING FUNDS—5D110
(Vacant), 224-4096



Mr F.E. Tillman, Director
Directorate of Budget Investment
SAF/ACBI — 4D132 — 225-9737

Col E.C. Smith, Dep Chief, 225-9737

DIVISIONS

AIRCRAFT SYSTEMS—5D110
Col (S) T.J. Stubblebine, Chief, 224-5700

RESEARCH & DEVELOPMENT—5D110
Ms L.J. Copenhaver, Chief, 224-4641

MILITARY CONSTRUCTION—5C116
Mr D.J. Gilmour, Chief, 224-1319

PROGRAM CONTROL & INTEGRATION—5D110
Mr R.R. Axtell, Chief, 224-4994

OTHER SYSTEMS PROCUREMENT—5D110
Col (S) T.D. McGurk, Chief, 224-4600

Expense/Investment Threshold. The President's FY 1988/89 Budget proposed an increase from $5,000 to $25,000 for the expense/investment threshold. The House Armed Services Committee was unfavorably disposed to this change and so stated in it's report. The *Senate Armed Services Committe Report* recommends approval of the increase. As a result, this will be an *Authorization Conference* item. As of press time, we have not heard from either appropriation committee. The Congress has been made aware of the adverse fiscal impact of the current threshold.

FY87 O&M Execution and FY88 Outlook. Although FY87 O&M started out looking austere in light of G-R-H reductions from FY86, the year ended quite well. Funds were freed-up and identified to help satisfy essential unfunded requirements. Congressional reductions to the FY88 President's Budget have shown a wide variance between the House and Senate Authorization Committees. It now appears that O&M will have somewhere between 5-10% negative real growth from FY87 to FY88. We will be unable to fund all FY87 programs at the same level in FY88, and new initiatives can only be funded by reducing existing programs. *This message must be conveyed to your Commanders at all levels!*

ASSISTANT COMPTROLLER, ACCOUNTING & FINANCE



B/G M.J. Worrick

***B/Gen Mark J. Worrick**
Assistant Comptroller, Accounting & Finance
AV 926-7461

Mr John K. Scott
Deputy Assistant Comptroller, Accounting & Finance
AV 926-7463

**Commander, AFAFC, Denver, CO.*



Mr J.K. Scott



LTC M. Cooke
Accounting & Compensation
(Pentagon)
227-2288



Col J. Howey
Staff Judge Advocate
926-7514



Maj T. Worsdale
Public Affairs
926-7741



Dr T. Dunn
Plans & Systems
926-7181



Col J. Harrop
Resource Management
926-7545



Col R. Scheibel
Information Systems
926-7957



Col T. Parkinson
Comptroller Support
926-4881



Mr J. Powell
Settlement & Adjudication
926-4787



Col R. Swenka
Military Pay Operations
926-7112



Mr J. McQuality
Security Assistance Accounting Center
926-4751



Col J. Hadley
Retired Pay Operations
926-7011



Col D. Krausse
Accounting Operations
926-7748



LTC C. Martin
Network Operations
926-3591

Update of AAFES Initiative to Provide Bank Services in Exchange Outlets. Since we first announced this initiative, we have conducted extensive research and established basic policy guidelines. Those guidelines have been sent to the field in a policy letter and included four basic tenets: (1) any move made by a base bank or other financial institution must be made at no cost to the government; (2) before any such expansion is made, all on-base financial institutions and credit unions, whose field of membership includes the base, must be offered this opportunity on an equal footing; (3) there must be no undue pressure exerted by any government agency on any financial institution to make such an expansion; and (4) if a bank which is currently self-sustaining becomes nonself-sustaining because of its move into the exchange outlet, it may lose its privilege to continue operating in the exchange outlet. The policy letter referred to above gives more detailed information regarding these points and should be referred to before embarking on any course of action involving this initiative.

Casualty and Annuitant Pay System (CAPS) Implementation. CAPS was implemented at base level on 9 March 1987. On this date, the local accounting and finance offices **(AFOs)** were able to report casualties and establish annuities. For the most part, the implementation went smoothly. Communication between the casualty assistance representatives **(CARs)** and the base-level AFO personnel is continually improving. Feedback is highly encouraging. Base-level processing from report of casualty to start of annuity is averaging 13 days, a time frame well within the range of the 30-day goal.

Thrift Savings Plan (TSP) Processing. The TSP biweekly processing is fully underway now at all payroll offices. It has resulted in a significant work load for these offices, but after the "learning curve" and some additional programming by the Standard Systems Center, the work load has been reduced. We have requested all bases get their **TSP** tapes to the National Finance Center **(NFC)** as quickly as possible. Due to congressional interest, it is urgent that payroll offices process and forward any tapes to NFC on a priority basis.

DEPUTY COMPTROLLER, FINANCIAL POLICY AND BANKING



Mr J.W. Boddie

Mr J.W. Boddie
DEPUTY COMPTROLLER
(SAF/ACR) 5E989
AV 227-9597

ASSISTANT DEPUTY COMPTROLLER
(Vacant)



Mr J. Roj



Mr J. Sandidge



Mr J. Allen (Acting Chief)

Chief,
Systems and Procedures Division
ACRS 4C138
AV 227-2288

Chief,
Banking & Financial Services Division
ACRB 5E989
AV 227-2657

Chief,
Audit Liaison and Follow-up Division
ACRA 4D162
AV 227-6051

With the transition of responsibilities from **SAF/FM** to **SAF/AC**, most of the responsibilities of the former Deputy Assistant Secretary (Accounting and Audit) have been assigned to the newly established office of Deputy Comptroller for Financial Policy and Banking **(SAF/ACR)**. Additionally, to provide for a more efficient and effective operation, the functions and related staffs of the former Systems Concept Group **(ACFS)** and Audit Liaison and Follow-up Group **(AFAA/AI)** have also been assigned to SAF/ACR.

SAF/ACR will serve as the Secretariat focal point for Air Force policy matters pertaining to financial systems and accounting and finance systems. Specific responsibilities include:

- ★ **Air Force liaison with the General Accounting Office and DOD Inspector General on all audit related matters.**
- ★ **Audit follow-up and resolution policies and procedures.**
- ★ **Management, direction, and supervision of the Air Force internal control program.**
- ★ **Policies and procedures for providing banking and credit union services on Air Force installations.**
- ★ **Accounting and financial management system improvement initiatives.**
- ★ **Contract financing policies, procedures, and techniques.**
- ★ **Policies and oversight of the Air Force cash management and debt collection programs and related initiatives.**
- ★ **Air Force focal point for the DOD Management Improvement Program.**
- ★ **Liaison with OSD and other government agencies on financial management policy issues.**

Based on the *President's Management Message* and the *Office of Management and Budget* ***(OMB)*** *Management Report for FY 1988*, during the next year there will be a high level of emphasis on the development and implementation of financial management improvements. The stated initiatives include development of a government-wide financial management information system, accounting systems compliance with Comptroller General principles and standards, and further improvements in the areas of internal controls, cash management, and debt collection. OMB has established the position of Federal Government Chief Financial Officer to provide increased direction and monitoring of federal financial management systems.

The General Accounting Office **(GAO)** will also be providing an increased level of coverage of financial management activities. The Air Force has been selected as the lead DOD organization on which GAO will develop a financial management profile under their **CARE** approach *(Controls and Risk Evaluation)*. CARE divides an audit into four phases: (1) General Risk Analysis, (2) Transaction Flow Review and Analysis, (3) Control Testing and Analysis, and (4) Substantive Testing and Analysis. GAO is presently in the early stages of this extremely comprehensive effort that will involve virtually every facet of Air Force financial management including planning and programming, budget development and presentation, budget execution, accounting, audit and evaluation, and management improvement initiatives. This audit will extend over a period of about 2 years and will involve reviews at numerous Air Force locations. We have had an extensive dialogue with GAO senior management to develop procedures to avoid duplication and overlap, and minimize as much as possible the demands on the time of Air Force personnel.

DEPUTY COMPTROLLER, COST AND ECONOMICS
THE AIR FORCE COST CENTER



Col M.L. Haines

Col M.L. Haines
DEPUTY COMPTROLLER & COMMANDER — AV 227-5311

Mr LeRoy T. Baseman
ASSISTANT DEPUTY COMPTROLLER — AV 227-5312
& TECHNICAL DIRECTOR — AV 223-0770



Mr L.T. Baseman

Cost and Economics



Col J.C. Graser, Chief
Cost Programs Div
AV 227-0734



Col J.R. Mark, Chief
Economics & Financial Mgmt Div
AV 225-3980



Mr D.W. Hinton, Chief
Security Assistance Div
AV 227-1152

Air Force Cost Center



Col R.P. Daigler, Chief
Operations & Support Div
AV 223-0771



LTC R.J. Tomasetti, Chief
Acquisition Div
AV 223-0793



LTC P.M. Beck, Chief
Research & Applications Div
AV 223-0789

We recently completed a highly productive workshop at Eglin AFB FL, where we addressed many of the important topics which are before us. My thanks to AFSC and the Armament Division at Eglin for being super hosts.

Cost training and education were key issues, particularly in view of the upcoming training development plan process. This new process, which will be accomplished on an as needed basis, will result in a new course training standard **(CTS)** for officers and a new specialty training standard **(STS)** for the enlisted. MAJCOM representatives will meet with ATC's training program managers later this year to design the CTS/STS to meet Cost's future needs.

We are continuing our efforts to provide Economic Analysis **(EA)** training for base-level costers. Several MAJCOMs have hosted successful regional EA training sessions taught by AMETA. There are tentative plans for another session at Travis AFB in November. In addition, we are still hopeful that SAF/ACCE personnel will be able to conduct some special workshops, although priority workload and too few people made it necessary to cancel some scheduled sessions.

Status of the *Base Level Cost Analysis Handbook* was briefed by a representative of The Analytic Sciences Corporation **(TASC)**. Draft chapters will be distributed for comment in six increments. The handbook will be coordinated through the MAJCOMs, published and distributed to every coster in the Air Force during the coming year.

Recommendations from the Commander's Management System **(CMS)** working group were discussed. The group obtained approval to change the title from *Commander's Management System* to *Commander's Information Program.* Structure and content will continue to be determined by MAJCOMs and individual commanders, but timeliness and analysis of data should be emphasized.

We are convinced there are many tasks at base level which can benefit from quantitative analysis. For example, Cost has assumed responsibility for performing economic analyses for military construction and family housing projects. We will also do the cost analyses for Interservice Support Agreements. Several MAJCOMs have volunteered to explore and test other areas where Cost involvement may be appropriate. We will keep you fully informed regarding their results.

ASSISTANT COMPTROLLER FOR PLANS



Col A. Graham

Col Alex Graham

ASSISTANT COMPTROLLER FOR PLANS
(SAF/ACX)
AV 227-9992

Secretary—Ms Ruth Ryan

Executive Projects (SAF/ACX)
AV 225-0140

Mr Lester Murray

***The Air Force Comptroller* Magazine**
(SAF/AC Editor)
AV 227-5888

Editor—Ms Claire Claysmith

Ms Sondra Jackson



LTC J. Jacobus



Mr D. Davis

Plans Division (SAF/ACXP)
AV 225-0140

Chief—LTC John Jacobus

Maj Steve Morris
Ms Diane Gallant
Ms Marilyn Henson

Systems Division (SAF/ACXI)
AV 224-4180

Chief—Mr Dan Davis

Mr Ray Smith
Mr Jake Baker
Ms Barbara Englert
Mr Gary Beavers

by Col Alex Graham

The above organizational chart reflects a new look in *Comptroller Plans*. The major change is the addition of the *Systems Division* (portions of the former *Comptroller Information Management Office* **(CIMO)**) and the associated functional relationship with **AFAFC/CWI**. Blending information resource planning with traditional planning responsibilities recognizes the inseparable relationship between information and all other future Comptroller activities.

The Systems Division **(SAF/ACXI)** brings with it the forward looking aspects of **(CIMO)**. The day-to-day operational responsibilities (e.g., COAN) and associated people will come under *Comptroller Executive Services*. SAF/ACXI, along with AFAFC/CWI will now be able to focus even more attention on system integration, interoperability, resource requirements, and progress of systems development. In other words, ACXI is planning and tracking Comptroller information resource architecture.

The Plans Division **(SAF/ACXP)**, with the capable support of **AFAFC/CWX**, has a very full plate with wartime planning, long-range planning, training/education, and personnel development. ACXP will work closely with the MAJCOMs and Comptroller functional experts to chart the course in such areas as organization, manpower, and personnel. All are areas critical to the future success of comptrollership.

The other two offices have their unique and significant responsibilities. **Executive Projects** is key to the vitality of **CCCMP** and also contributes oversight to other special projects. ***The Air Force Comptroller*** **Magazine** is an essential tool for communicating with everyone in the Air Force Comptroller community and with interested outside activities. It deserves support from all of you.

As we begin FY88, there will be planning activities that require your input and support. Give them the same thoughtful consideration you give to year-end certification and budget justifications.

Executive, Administrative or Dual Function Officers		Autovon
ACE	LTC J.C. Wolfe	224-4180
ACB	LTC M.D. Holdcraft	225-1875
ACC	LTC C.L. Bouboulis	227-5313
ACR	Ms E. Forrest	227-4638
ACS	Ms B. Dudka	225-2635
AAC	None	
AFCC	Capt A. Elam	576-5989
AFLC	Capt T.A. Sander	787-6968
AFSC	TSgt J. Hardaway	858-3909
ATC	SMSgt R.D. Venske	487-2161
AU	SMSgt R.D. Candelaria	875-5633
ESC	TSgt J.B. Westbrook	945-2866
MAC	Capt Jack E. Speake, Jr	576-3337
PACAF	Capt M.J. LaCroix	449-9823
SAC	Capt B. Gilchrist	271-2220
AFSPACECOM	CMSgt F. Gamble	692-3792
TAC	Capt S. Kent	574-3112
USAFE	Capt S.E. Rose	480-6437
AFAFC	Capt J. Dicharry	926-7465



Hon E.C. Aldridge, Jr



Gen L.D. Welch



Lt/Gen C.E. Watts III



Mr J.P. Popple

MANAGEMENT SYSTEMS D (SAF/ACS)

Deputy Mr A. Ernest Fitzgerald

Assistant Comptroller for Plans (SAF/ACX)

Assistant Comptroller Col Alex L. Graham 227-9992

Deputy Comptroller, Budget (SAF/ACB)

Deputy Comptroller	M/Gen Leo W. Smith II	225-1875
Asst Dep Comptroller	Mr Jack K. Umphrey	225-1877
Dir of Budget Operations	Col John L. Finan	227-0627
Dir of Budget Mgmt	Mr John S. Coleman	225-6128
Dir of Bdgt Investmt	Mr Frederick E. Tillman	225-9737

Deputy Comptroller, Air Force Cost

Dep Comp & Cmdr AF
Asst Dep Comptroller

Tech Director, AFCCE

MAJCOMs	Comptroller		Dep/Assoc/Asst Comptroller		Plans Function Officer	
AAC	Col J.L. Laird	317—552-2135	LTC G.K. Clouse	317—552-2881	Capt W.G. Pazeretsky (ACX)	317—552
AFCC*	Col J.R. Daugherty	576-5989	M. Hartley	576-5989	Capt A. Elam (ACX)	576
AFLC	M/Gen C.D. Metcalf	787-6781	R.W. Thornett	787-6782	Capt F. Tate (ACCX)	787
AFSC	B/Gen G.B. Stephenson	858-5326	Col D.O. Madl/A.P. Babbitt	858-5325	LTC M.G. Cunningham (ACX)	858
ATC	Col C.K. Crawford	487-2161	Col J. Youngson, Jr	487-2161	Capt D.A. Dolese (ACX)	487
AU	Col R.E. Watkins	875-7535	None		Lt J. Arnett (ACX)	875
ESC	Col J.A. Coleman	945-2866	LTC R.A. Johnson	945-2181	D.R. Johnson (ACX)	945
MAC	Col D. Scooler	576-3337	Col J.A. Wallace, Jr	576-3337	LTC W.R. Price (ACX)	576
PACAF	Col C.J. Kaysing	449-9850	Col J.P. Morris	449-6931	Capt M.J. LaCroix (ACE)	449
SAC	Col S.S. Pinckney	271-4227	Col J.H. Mechanic	271-4227	LTC C.W. Marsh (ACX)	271
AFSPACECOM	Col D.J. Herrington	692-3791	LTC G.R. Gallimore	692-3620	Maj R.L. Graves (ACCI)	692
TAC	Col C.L. Martin, Jr	574-3112	Col H.F. Foringer	574-3112	Capt C.T. Johnson (ACX)	574
USAFE	Col B.P. Prokuski, Jr	480-6437	Col A.W. Neal	480-6437	LTC B.E. Sargent (ACX)	480
SOAs/DRUs						
AFAA	None		None		Jeff Waldron	876
AFAFC	Col J. Harrop	926-7545	D.C. Jensen	926-7545	W.E. Kramer (XSL)	926
AFCOMS	(Vacant)	945-8121	R.H. Murphy	945-8121	None	
AFDW	Mr G. Cava	225-6624	Ms L. Sims	225-2572	None	
AFESC	P.C. Christman	523-6421	Z.F. Spitzer	523-6477	None	
AFIS	LTC T.E. Burnett	354-1281	None		Capt R.C. Leath (ACB)	354
AFISC	B.A. Azores	876-7448	None		None	
AFMPC	Capt R.G. Messenger	487-6357	None		Capt R.G. Messenger (AC)	487
AFOSI	LTC B.M. Hacker	297-5579	None		LTC B.M. Hacker (AC)	297
AFOTEC	Maj J.M. Moore, III	244-0246	Capt M.T. Wallace	246-5633	Lt J.J. Landino, Jr (ACC)	246
AFRES	Col J.F. Dougherty	468-5335	C.O. Bloodworth	468-4940	LTC A.B. Keller (ACX)	468
AFTAC	LTC K.L. Carmer	854-4672	Maj R.S. Darlow	854-2155	Maj R.S. Darlow (ACX)	854
ANG	Col R.H. Dorwaldt	227-5394	Col A. Arvizu	858-4336	LTC C.J. Wolf (ACX)	858
ARPC	H.J. Landry	926-5104	Maj J. Turner	926-5104	Maj J. Turner (AC)	926
USAFA	Col C.W. Pedersen	259-2772	LTC G.G. Hollinger	259-2770	Capt R.L. Latreille (ACC)	259

(Autovon phone numbers used)

SECRETARY OF THE AIR FORCE
Honorable Edward C. Aldridge, Jr

AIR FORCE CHIEF OF STAFF
General Larry D. Welch

COMPTROLLER OF THE AIR FORCE (SAF/AC)

Comptroller	Lt Gen Claudius E. Watts III	227-4774
Deputy Comptroller	Mr Joseph P. Popple	227-4464
Assistant Deputy Comptroller	Col Gary Hahn	227-1974
Executive Officer	LTC Dennis R. Samic	227-5067
Assistant Executive	Capt David E. Price	227-5065
Executive for Enlisted Matters	CMSgt R.L. Sewell	224-5437

COMPTROLLER EXECUTIVE SERVICES (SAF/ACE)

Chief	LTC James C. Wolfe	224-4180

nics (SAF/ACC)
, Arl VA

laines 227-5311
seman 227-5312
seman 223-0700

Deputy Comptroller, Financial Policy and Banking (SAF/ACR)

Deputy Comptroller	Mr John W. Boddie	227-9597
Asst Dep Comptroller	(Vacant)	227-9597

Assistant Comptroller, Accounting & Finance (SAF/ACF)
Accounting and Finance Center (AFAFC) Denver

Asst Comptroller & Cmdr	B/Gen Mark J. Worrick	926-7461
Deputy Assistant Comptroller	Mr John K. Scott	926-7463

Budget Director		*Cost Director*		*Accounting & Finance Director*	
C R.M. Whitney, Jr	317—552-2483	LTC W.H. Marsch	317-552-3605	LTC M. Douglass, Jr	317-552-5531
J. Moore	576-6225	LTC D. Hale	576-5541	J.F. McKeon	576-5096
l E.C. Olgeaty	787-3272	Col (S) C.T. Farmer	787-4153	Col E.W. Wakeham	787-6436
l J.M. Nauseef	858-2136	Col A.A. Zaleski	858-5127	Col R.O. McDonald	858-2231
l (S) J. Tattini	487-5100	Col R.L. Ryan	487-3102	Col L.T. McVay	487-2527
H. Bickerstaff, Jr	875-5781	Capt W.W. Goss, Jr	875-5335	C.W. Trull	875-5358
C R.A. Johnson	945-2181	Capt P.M. Larson	945-2348	Ms C.L. Cates	945-2268
l E.G. Gunderson **(O&M)**	576-5226	Col R.J. Eyerman	576-2023	Col F.G. Kennedy, Jr	576-4232
l J.L. True, Jr **(ASIF)**	576-4648				
l P.W. English	449-9852	LTC J.H. Hughes, Jr	449-1507	Col L.W. Buxton	449-9225
l J.V. Patton	271-4140	Col L.L. Coldiron	271-4346	Col B.S. Harland	271-4761
C G.R. Gallimore	692-3620	LTC L.N. Takamura	692-3466	Maj J.C. Lazor	692-3728
l D.P. Adamson, Jr	574-4656	Col B.L. Haas	574-7006	Col V.J. Mikus	574-4871
l S.D. Porterfield	480-6463	Col R.D. Skees	480-6859	Col W.F. Mallett, Jr	480-7260
Birnbaum	876-5721	None		None	
aj F. Beisser	926-4153	Maj F. Beisser	926-4153	Maj G. Harrison	926-7626
H. Murphy	945-8121	LTC S.B. Polk	945-6814	G.C. Fields	945-6144
Payne	225-4610	None		Col P.J. Malvaso	297-4562
E. Spitzer	523-6477	None		J.A. Troche	523-6435
apt R.C. Leath	354-1281	TSgt M.P. Johnson	354-1281	SMSgt C. Kieschnick	354-1281
acant)	876-7448	None		None	
s N. Goodlet	487-6357	None		TSgt M. Fromm	487-6357
apt P.R. Boore	297-5597	LTC J.T. Nangle	297-5623	Capt M.K. Johnson	297-5580
apt M.T. Wallace	246-5633	Lt J.J. Landino, Jr	246-5626	None	
O. Bloodworth	468-4940	Capt W.R. Sims, Jr	468-2390	L.A. Collier	468-3750
apt J.F. Daniel	854-7212	Capt J.E. Pugh	854-2512	SSgt G.A. Laroux	854-7212
aj T. Carroll	858-2827	LTC (S) F. Templon	858-4337	LTC D.C. Shelton	858-4338
D. Brown	926-4612	F. Ratliff	926-4614	None	
C G.G. Hollinger	259-2770	Capt R.L. Latreille	259-2317	Maj S.A. Redfield	259-3160

***Telecommunications Certification Operations Director** Col R. Crockett (ACO) 576-5219

Key Comptroller Personnel

	Base Comptroller		Budget	
		Autovon		Autovon
ALASKAN AIR COMMAND				
Eielson AFB AK	Capt C.A. Domangue	317—377-4233	Lt D. Whye	317—377-5280
Elmendorf AFB AK	LTC (S) R.L. Rolsen	317—552-2375	Capt A.H. Smith	317—552-2196
AIR FORCE COMMUNICATIONS COMMAND				
Andrews AFB MD (RCD)	C. Wilson	858-5744	MSgt J. Taylor	858-5744
Gunter AFS AL (SSC)	LTC R.S. Ferguson	446-3391	S.S. Summerford	446-4564
Hickam AFB HI (PCD)	Capt R.L. Parks	449-2177	SMSgt R.M. Lee	449-1734
Kapaun AS GE (ECD)	LTC A.A. Clayton	489-6215	D.N. Mathews	489-6207
Langley AFB VA (TCD)	W.D. Barker	574-5925	Capt F. Davis	574-7593
Offutt AFB NE (SCD)	Maj C.W. Davis, Jr	271-5878	Lt K. Burke	271-5921
Peterson AFB CO (SPCD)	Maj T.W. Gurksnis	692-5660	Ms V. Naber	692-3452
Randolph AFB TX (ATCD)	Capt W.J. Heath	487-5074	MSgt G. Kobasic	487-5074
Scott AFB IL (ACD)	LTC M. Rawie	576-3712	Capt D.M. Branch	576-3712
Tinker AFB OK (EID)	LTC W.H. Wright	884-9277	Ms D.L. Vela	884-9334
Wright-Patterson AFB OH (LCD)	R.C. Smith	787-7413	Maj C. Bolton	787-7413
AIR FORCE LOGISTICS COMMAND				
Davis-Monthan AFB AZ (AMARC)	Capt M. Lipps	361-3808	C. Kelly	361-3450
Hill AFB UT (OO-ALC)	Col (S) T.A. Fox	458-4666	L.A. Schreiner	458-7171
Kelly AFB TX (SA-ALC)	Col S. Frost, Jr	945-4408	K.O. Harzman	945-3011
McClellan AFB CA (SM-ALC)	Col P.A. Meserve	633-6341	J.L. Florence	633-1230
Newark AFS OH (AGMC)	J.W. Glenn	580-7222	W.G. Arnold	580-7267
Robins AFB GA (WR-ALC)	Col G.H. Bowman	468-2045	C.H. Worthey	468-2395
Tinker AFB OK (OC-ALC)	Col F.N. Freeman	339-2001	K.A. Wilburn	339-5647
Wright-Patterson AFB OH (2750 ABW)	Col W.J. Ruddell	787-2516	D.I. Moeller	787-7387
AIR FORCE SYSTEMS COMMAND				
Arnold AFS TN (AEDC)	Col R.C. Owens	340-5530	G. Welty	340-5606
Brooks AFB TX (HSD)	Col R.A. Venezia	240-2802	Capt D.R. George	240-2403
Edwards AFB CA (AFFTC)	Col J.P. Andre'	527-3710	J.L. Dodson	527-2920
Eglin AFB FL (AD)	Col R. Metzger	872-3013	J.D. Sirmans	872-5398
Griffiss AFB NY (RADC)	A.S. Sisti	587-3507	J.E. O'Halloran	587-3509
Hanscom AFB MA (ESD)	Col D.G. Kanter	478-5161	LTC R.E. Johnson	478-5173
Kirtland AFB NM (AFCMD)	LTC J.J. Cloos	244-9881	R.E. Sauve	244-7826
Los Angeles AFS CA (SD)	Col P.J. Cunniff, Jr	833-0188	D.L. Schnapp	833-1316
Norton AFB CA (BMO)	Col R.S. Bowen	876-6637	LTC G. Palumbo	876-5455
Patrick AFB FL (ESMC)	Col H.J. Pawlak, Jr	854-7218	C. Davis	854-4231
Vandenberg AFB CA (WSMC)	Maj P. Sicard	276-6741	C. Quigley	276-5961
Wright-Patterson AFB OH (ASD)	Col R.A. Johnson	785-5917	L.S. Rosengarten	785-2770
Wright-Patterson AFB OH (FTD)	LTC J.B. Sparks	787-5311	W.M. Krise, Jr	787-2347
AIR TRAINING COMMAND				
Chanute AFB IL	LTC H.M. Rendon	862-2410	Capt D.E. Pellegrino	862-3325
Columbus AFB MS	LTC G.L. Frazer	742-7725	F. Dreher	742-7431
Goodfellow AFB TX	Maj S.J. Nugent	477-3772	Ms R. Peterson	477-3790
Keesler AFB MS	Col C.H. Melby	868-3525	G.E. McGee	868-4640
Lackland AFB TX	LTC L.E. Clark	473-3687	Capt B. Dass	473-2595
Laughlin AFB TX	Capt K.M. Brandt	732-5204	Ms V. Anderson	732-5231
Lowry AFB CO	Col C.D. Elliot	926-2172	Ms M. Nowakowski	926-7296
Mather AFB CA	LTC R.S. Hilber	828-4754	Lt S.K. Hangen	828-3579
Maxwell AFB AL (AFROTC)	Ms E.L. Mattson	875-2791	K. Wright	875-2791
Randolph AFB TX	LTC R. Hays	487-4219	(Vacant)	487-2738
Reese AFB TX	LTC (S) L. Cox	838-3518	D.A. McIntire	838-3448
Sheppard AFB TX	Col W. Cockerham	736-2015	E. Seyler	736-2997
Vance AFB OK	LTC A.W. Locke	962-7269	(Vacant)	962-7694
Williams AFB AZ	LTC S.H. Russell	474-2551	C. Fischer	747-5512
SARPMA—San Antonio TX	F.L. Blake	471-2671	H. Salvatierra	471-2781

By Major Commands & Bases

Cost		Accounting & Finance	
	Autovon		*Autovon*
Capt E.A. Avila	317—377-2246	Lt G.G. Stevenson	317—377-4140
Capt I.C. Godfrey	317—552-2360	Capt J.R. Thalacker	317—552-3065
(Vacant)	858-5744	None	
LTC B. Berkowitz	446-4069	None	
Capt F. Davis	449-5887	None	
Capt J.T. Pede	489-6215	None	
Lt A. DeLeon	574-7594	None	
Capt J. Patterson	271-2129	None	
MSgt L. White	692-5661	None	
Lt R.L. Stegall	487-5074	J.D. Banse	487-5064
J.F. Knobloch	576-3712	CMSgt M. Troxell	576-3712
Capt S. Hardersen	884-9231	None	
A. Brand	787-7413	None	
C.C. London	361-4954	J.D. Driskill	361-4931
B. Josten	458-4703	LTC D.M. Yoggerst	458-4833
(Vacant)	945-6137	Maj A. Walker, Jr	945-8471
J.M. Anderson	633-1600	Maj K.L. Rose	633-3219
H.P. Head	580-7238	Lt J.S. Hurst	580-7710
L. Weatherford	468-5485	Maj M. Dunbar, Jr	468-3816
E.E. Cochran, Jr	339-7360	LTC M.L. Stinnett	339-2155
M. Twaits	787-7083	LTC T.A. Gagnon	787-3816
Capt D.R. Jobe	340-5604	Capt G.L. Magnuson	340-5615
Capt T.D. Poteat	240-3261	Capt (S) S.A. Fitzgerald	240-3800
L.W. Ingram	527-4647	Capt T.Rohl	527-4416
J.A. Fatkin	872-2151	LTC W.W. Edwards	872-4355
None		F.W. Swierat	587-3402
LTC J. Rhodes, Jr	478-2677	K. Teague *(Acting)*	478-5868
P. Blucker	244-3223	Maj G. Leu	244-5910
Col M.K. Trostle	833-0088	Maj W.E. Duran	833-1610
D. Hansen	876-6835	None	
LTC S. Hipsley	854-6288	Maj G. Clevenger	854-5801
SSgt H. Warren	276-5961	B. Fisher	276-5701
R. Neff	785-6483	LTC D.A. Gibney	785-3818
None	787-2348	D.M. Ison	787-2347
Ms M. Doran	862-2722	Capt R.E. Schramm	862-2017
C. Ruehling	742-7871	Capt E.B. Hearon	742-7725
Ms B. Hubbartt	477-3781	Capt B.W. Pearson	477-3752
Ms P. King	868-3525	Capt D.A. Van Sant	868-3995
D.D. Parks	473-4191	Capt T.F. Harrington	473-2831
Capt C. Rhodes	732-5656	Capt N. Klump	732-5203
Capt R. Selch	926-4092	Capt A. Kitt	926-2252
Capt S.J. d'Eon	828-2591	Capt R.S. Matzke	828-3129
Capt B. Sterling	875-5569	Ms C. Whitt	875-2791
W.G. Cornett	487-5642	Capt M. Radcliffe	487-5502
Lt J. Kinsey	838-3577	Lt R. Roberts	838-3432
Capt A. Gray	736-2866	Lt J.L. Garcia	736-2009
TSgt J. Schwendler	962-7189	CMSgt J.W. King	962-7427
J. Leibold	474-6712	Capt C. Lymus	474-6549
J. Bailey	471-6371	J.B. Lopez	471-2177

→

Key Comptroller Personnel... (Continued

	Base Comptroller		Budget	
		Autovon		Autovon
AIR UNIVERSITY				
Maxwell AFB AL (AU)	Col R.E. Watkins	875-7535	W.H. Bickerstaff, Jr	875-5781
Wright-Patterson AFB OH (AFIT)	None		R.E. McCarthy	785-3045
MILITARY AIRLIFT COMMAND				
Altus AFB OK	Maj D.L. Mitchell	866-6413	W.J. Howard	866-6233
Andrews AFB DC	Maj J.C. Fish	858-5736	Capt N.D. Carter	858-7266
Charleston AFB SC	LTC A.R. Oglietti	583-3388	G. McCants	583-2656
Dover AFB DE	LTC D.L. Rosell	455-6701	Capt (S) M. Punch	455-6735
Hurlburt Fld FL	LTC E.C. Blaxton	579-6419	Capt J. Godfrey	579-6178
Kirtland AFB NM	LTC K.C. Guyette	244-2761	Lt T.A. Grimes	244-4695
Lajes AB Azores	Maj C.B. Hester	4212	Lt D.R. Hartman	4150
Little Rock AFB AR	Maj I.L. Neveu, Jr	731-6787	Capt C.F. Witter	731-8394
McChord AFB WA	LTC G.W. Corwin	976-2105	C.E. Beyer	976-3851
McGuire AFB NJ	LTC S.R. Hipsley	440-4087	A.J. Emmi	440-2515
Norton AFB CA	LTC D.P. Cabrera	876-2501	M.J. Hamel	876-5853
Pope AFB NC	LTC W.N. Burks	486-4220	Lt J. McCray	486-2581
Rhein-Main AB GE	Maj P.E. Torango	7182	Capt M.S. Moon	7082
Scott AFB IL	Col M. Mullen	576-5218	Capt J.M. Hurst	576-4156
Travis AFB CA	Col C.J. Kholos	837-2251	Capt A.L. Taylor	837-3751
PACIFIC AIR FORCES				
Clark AB Philippines	LTC R.W. Bennett	882-1101—894-8226	Capt M.L. McElhaney	882-1101—894-8143
Hickam AB HI	LTC L.S. Garner	430-0111—449-1892	Lt A.D. Pfeffer	430-0111—449-6528
Kadena AB Japan	LTC R.J. Marks	630-1110—634-1393	Capt D.R. McDaniels	630-1110—634-1926
Kunsan AB Korea	LTC R.R. Zinke	272-4401—4213	Capt R.R. Lowe	272-2345—4772
Misawa AB Japan	Maj M.G. Hilliard	226-6039—3291	Capt B.T. Lightsey	226-6039—3296
Osan AB Korea	LTC W.C. Curtis	284-4110—4230	Capt J.R. Poppleton	284-4110—4234
Yokota AB Japan	Col A.N. Corea	248-1101—225-8104	Lt Province	248-1101—225-1914
STRATEGIC AIR COMMAND				
HQ 8AF	LTC R.C. Knowles	781-3564	(Vacant)	781-4933
HQ 15AF	None		T.M. Keating	947-4802
Andersen AFB Guam	Maj A.L. Hicks	315—366-8106	Lt M.G. Wilson	315—366-4225
Barksdale AFB LA	Maj B.A. Welsh	781-3237	C. Colvin	781-4257
Beale AFB CA	LTC L.B. Paulson	368-2242	D.I. Miod	368-2612
Blytheville AFB AR	Maj H. Kojzarek	721-7235	B.S. DiMattia	721-7815
Carswell AFB TX	LTC J.C. Stanley	739-5413	M.P. Roat	739-7552
Castle AFB CA	LTC G.C. Mihata	347-2375	B.J. Myrick	347-2366
Dyess AFB TX	LTC M.D. Foster	461-3150	R. Duckworth	461-4193
Ellsworth AFB SD	LTC W. Ruehwein	747-2321	J.W. Flint	747-2045
Fairchild AFB WA	LTC J.F. Fairbanks	352-2418	Capt T.D. Sebolt	352-5695
F.E. Warren AFB WY	Maj R.M. Gruver	481-3541	T. Oligschlaeger	481-3981
Grand Forks AFB ND	LTC V. Tkach	362-4815	D.H. Egstad	362-4818
Griffiss AFB NY	LTC C.W. Jaskolka	587-4125	R.J. Angelhow	587-3001
Grissom AFB IN	LTC (S) J.B. Nelson	928-2936	Capt R.E. Rhee	928-2936
K.I. Sawyer AFB MI	LTC G.L. Kasten	472-2203	D. Johnson	472-2357
Loring AFB ME	Maj D.M. Jinwright	920-6175	Lt D.D. Dillion	920-2490
Malmstrom AFB MT	Maj (S) D.L. Spencer	632-3579	J. D'Antuono	632-2288
March AFB CA	LTC J.V. Frazier	947-5230	J.R. Cruz	947-4436
McConnell AFB KS	LTC R.L. Dewitt	743-3223	M. Putman	743-3229
Minot AFB ND	Maj P.H. Davidson	344-3059	D.L. Gudmestad	344-3050
Offutt AFB NE	LTC B.E. Peters	271-6327	T.J. Collins	271-5474
Pease AFB NH	LTC L.R. Seifert	852-3617	J.F. Cartier	852-2500
Plattsburgh AFB NY	Maj R.W. Krapf	689-5292	C.L. Yandoh	689-7636
Vandenberg AFB CA	LTC R.C Wallace	276-9733	Capt G.M. Poloskey	276-9736
Whiteman AFB MO	Maj M.F. Hammerle	975-3481	D.J. Sparks	975-3171
Wurtsmith AFB MI	Maj J.O. Fish	623-6751	R.W. David	623-6473

Cost		Accounting & Finance	
	Autovon		*Autovon*
Capt W.W. Goss, Jr	875-5535	C.W. Trull	875-5358
None		R.J. Shockey	785-3294
J.R. Harris	866-7768	Lt W.G. Moore	866-7535
Capt T. Sloan	858-5357	None	
Capt R.L. Schneider	583-2658	Capt J.C. Karsen	583-3387
Capt R.S. Reeder	455-6425	Capt (S) R.M. Giesler	455-6704
Lt M.R. Gabrielson	579-7180	CMSgt H. Roithmeier	579-6224
Capt (S) C.D. Chatman	246-0755	Capt P.L. Cales	244-5745
Lt S.F. Schaefer	6275	Lt D.A. Hill	5174
Capt J.C. Singsaas	731-6407	Capt (S) B.A. Anderson	731-6037
Capt G.P. Cyr	976-5161	Capt C.R. Maddux	976-5969
P.M. Burke	440-3833	Capt D.P. Barnett	440-4036
Capt (S) C.H. Fulghum	876-4577	Capt H.E. Swims	876-5428
J.M. Minter	486-2391	Capt M.A. Blake	486-2338
Capt V.J. McBride	7906	Capt G.D. Stokes	6120
Capt D.L. Weelborg	576-8547	Capt D. Alonzo	576-5168
Capt (S) K.P. Calabio	837-2166	Capt S.D. Rowe	837-3907
Capt R.E. Loyd	882-1101—894-8257	Capt J.W. Miller	882-1101—893-3358
Capt C.L. Cox	430-0111—449-6690	Capt R.D. Meacham	439-0111—449-6093
Maj L.J. Muth	630-1110—634-1145	Capt D.K. Jones	630-1110—634-3609
Capt G.E. Brown	272-2345—4772	Capt M.R. Butler	272-2345—5414
Capt V.N. Simmons	226-6039—3408	Lt J.A. Meek	226-6039—3063
Lt W.A. Matos	284-4110—4234	Capt S.L. McClendon	284-4110—5620
Capt K.L. Tew	248-1101—225-7957	Capt A.J. Lynch	248-1101—225-7772
Capt E.F. Hester	781-3721	None	
None		None	
Lt C.J. Tancredi	315—366-3286	Capt D.R. Tusi	315—366-6250
Lt J.C. Hecht	781-3598	Capt L.F. Magee	781-4674
Lt B.L. Busby	368-2164	Lt W.F. Heard	368-2149
Lt J.P. Burke	721-7440	Capt E.F. Ramos	721-7114
Capt A.M. Thomas	739-5573	Lt D.K. Evans	739-7474
Lt M.E. Stamps	347-2425	Capt C. Todaro, Jr	347-2448
Capt A.B. Lyons	461-4161	Capt K.Q. Oglesby	461-3048
Capt J.S. Riechman	747-2778	Capt L. Baez	747-2363
Lt C.W. Atkins	352-5695	Lt R.B. Hankes	352-2155
Capt J.H. Tennant, Jr	481-2869	Capt M.L. Starr	481-3811
Lt R.B. Hemker	362-6129	Capt P.O. Fernandez	362-4850
E.F. Bragg	587-7170	Capt R.G. Andersen, Jr	587-3122
Lt M.V. Lowe	928-2936	Capt J.R. Timms	928-2415
Lt C.M. Smith	472-1127	Lt R.D. Reedy	472-2227
(Vacant)	920-2269	Capt E. Mittelstaedt	920-6177
Lt G.E. Thompson	632-3821	Capt J.F. Christina, Jr	632-2414
Lt J.W. Lewis	947-4395	Capt A.K.W. Young	947-5374
Capt G.J. Reed	743-4633	Lt F.M. Alleman, III	743-4637
Capt R.A. Leathers	344-3058	Lt R.D. Koehn	344-3048
Capt D.A. Raykovich	271-3879	Capt H.L. Reidler, Jr	271-3030
Capt P. Robinette	852-3579	Lt B.J. McDade	852-3526
Capt M.W. Spader	689-5587	Capt J.M. Quigley	689-5537
Capt D.J. Sanchez	276-9964	Capt J.T. Chan	276-4031
Capt J.F. Perry	975-3094	Capt L. Hill	975-3482
Capt P.R. Prine	623-6697	Capt J.E. Perkins	623-600

→

Key Comptroller Personnel... (Continued

	Base Comptroller		Budget	
		Autovon		Autovon
AIR FORCE SPACE COMMAND				
Clear AFS AK	None		TSgt H. Fox	317—485-6309
Peterson AFB CO	Maj W.M. Bedor	692-4845	J.B. Himberger	692-4849
Sondrestrom AB GL	Capt J. Gloria	834-1211—2680	Capt J. Gloria	834-1211—2680
Thule AB GL	Capt J. Gloria	834-1211—2680	Capt J. Gloria	834-1211—2680
Woomera AS AS	Capt R. Degraff	730-1350—Drop 1	Capt R. Degraff	730-1350—Drop 1
Falcon AS CO	Capt M. Bergstrom	560-5102	Capt M. Bergstrom	560-5102
Onizuka AFS CA	(Vacant)	359-3181	Capt K. Wisler	359-3181
Buckley ANGB CO	None		TSgt J. Duvall	877-9278
TACTICAL AIR COMMAND				
9AF	LTC E.R. Smith, Jr.	965-2235	Capt M.W. Darby	965-3221
12AF	Maj J.F. Horn	685-2701	None	
Bergstrom AFB TX	LTC R.W. Schuetz	685-3326	Lt J.A. Bryan	685-3327
Cannon AFB NM	Maj F.A. Winczner	681-2731	Lt W. Wrabley	681-2678
Davis-Monthan AFB AZ	LTC D. Ehlers	361-5578	J. Fayee	361-4567
England AFB LA	Maj J.L. Huff	683-2367	Capt J.L. Poindexter	683-2547
George AFB CA	LTC E.L. Cannon	353-2445	Capt R.E. McGaha	353-2440
Holloman AFB NM	Maj C.H. Probasco	867-5107	Capt S. Streets	867-3785
Homestead AFB FL	LTC D.W. Blue	791-8320	Capt M.S. Alexander	791-7310
Howard AFB CZ	Capt R.P. Gustafson	284-5852	Capt J.M. Zepka	284-4201
Keflavik IC	Capt M. Outten	450-0111-Ext 4560	TSgt C. Engh	450-0111-Ext 7491
Langley AFB VA	LTC J. Peters	574-2273	Capt N.W. Black	574-7215
Luke AFB AZ	LTC M. Ponsford	853-7007	Ms D.M. Rowe	853-7000
MacDill AFB FL	LTC G.C. Langan	968-5187	S.J. Macrina	968-4567
Moody AFB GA	Maj D.L. Stone	460-3626	Capt J.H. Booth	460-3567
Mountain Home AFB ID	Maj C.J. Rizzo, Jr	857-2275	D.D. Schreiner	857-2161
Myrtle Beach AFB SC	LTC R.K. Shamblin	748-7509	Lt W.A. Wright-Kern	748-6324
Nellis AFB NV	Col E.C. Neid	682-2593	Capt R. Woody	682-9830
Seymour Johnson AFB NC	LTC W.C. Budzinski, Jr	488-6424	Capt K. Grosselin	488-6424
Shaw AFB NC	Maj P. Hughes	965-2345	Capt C. Davis	965-2151
Tyndall AFB FL	LTC D.L. Jackson	523-3265	Capt L. Clark	523-3264
US AIR FORCES IN EUROPE				
Alconbury RAF UK	LTC K.W. Stith	223-2439	(Vacant)	223-3391
Ankara AS TU	Maj R.B. Cahoon	672-3142	Capt E.W. Dallman	672-2118
Aviano AB IT	Maj K.C. Baker	632-2319	A. Raffin	632-2369
Bentwaters RAF UK	LTC L.B. Ruble	225-2522	Lt E.J. Johnston	225-2332
Bitburg AB GE	Maj D.K. Berger	453-7840	Capt R. Dellaringa	453-7720
Camp New Amsterdam NL	Maj R.W. Bole, II	Opr Asst—3156	Capt H. Alvarado	Opr Asst—2979
Chicksands RAF UK	Maj J.P. Davis	234-2245	Capt C.M. Board	234-2245
Comiso AS IT	Maj R.B. Weathers	628-8796	Lt M.L. Ensminger	628-8396
Fairford RAF UK	Capt R.A. Eisenhardt	247-2299	SMSgt E. Bannister	247-2936
Florennes AB BE	Capt G.J. Williams	791-3255/211	Capt G.J. Williams	791-3255/211
Greenham Common RAF UK	Maj M.E. Dubeau	263-2440	Capt D.L. Burnett	263-2160
Hahn AB GE	Maj A.D. Mills	450-7289	Capt J.C. Frye	450-6358
Hellenikon AB GR	Maj J.M. Medlin	662-5307	Capt M. Zielinski	662-5669
Incirlik AB TU	LTC J.D. Cook	676-6607	Capt R.A. Mesko	676-6105
Iraklion AS TU	Maj J.D. Mason	668-3969	Lt L.E. Becker	668-3970
Izmir AS TU	Capt D.D. Davis	675-3225	Capt D.D. Davis	675-3226
Lakenheath RAF UK	Maj M.O. Goble	226-3709	Capt R.J. Sanders	226-3709
Lindsey AS GE	Maj S.L. Benson	339-3710	CMSgt D. Sprecker	339-3620
Mildenhall RAF UK	LTC R. Kowalske	238-2387	Capt J.A. Sinn	238-2108
Ramstein AB GE	LTC W. Takehara	480-2336	Capt M.L. Meder	480-5722
San Vito AS IT	Maj R. Zimmerman	622-3355	Lt C. Millsap	622-3481
Sembach AB GE	Maj D.L. Bennett	496-7497	Capt M.C. Liska	496-7503
Spangdahlem AB GE	Maj D.J. Goossens	452-6541	Capt M.A. Harris	452-6531
Tempelhof Ctrl Aprt GE	Capt G.H. King	332-5304	CMSgt Livingston	332-5310
Torrejon AB SP	LTC J.E. Reynolds	723-7400	Capt V. Rampley	723-6309
Upper Heyford RAF UK	LTC D.G. Prout	263-4901	Capt P.R. Anderson	263-4173
Woensdrecht AS NL	Capt J.F. McKay	364-7590	Capt J.F. McKay	364-7590
Zaragoza AB SP	Maj W.J. Scott	724-2446	Lt M. Reyna	724-2259
Zweibrucken AB GE	Capt F. Freeman	498-2502	Lt M.A. Blume	498-2559

Cost	Autovon	Accounting & Finance	Autovon
None		None	
Capt A.L. Kessler	692-4358	Capt W.S. Gilley	692-4759
None			
None		MSgt D.L. Randolph	834-1211—2681
None		MSgt M.A. Zykofsky	730-1350—Drop 1
None		None	
None		MSgt R.M.J. Durrant	359-3370
None		None	
Lt S.R. Warner	965-3714	Capt D.J. O'Marah	965-2235
Ms L. Arberry	685-2701	None	
(Vacant)	685-3328	Capt I.J. Spratt	685-3241
Lt T.A. Adams	681-2375	Capt S. Tye	681-2496
Capt L.T. Abbott	361-4461	Capt G.M. McIver	361-4867
Lt M.A. Nedd	683-2224	Lt M. Manyweather	683-5689
Capt K.D. Redd	353-2510	Capt J.J. Soto	353-2436
Lt O. Hutchinson	867-5303	Capt E.M. Jackson	867-5547
Capt L.A. Burke, Jr	791-8664	Capt O. Arocho	791-8575
Capt W. Sanchez	284-4159	Capt I.M. O'Neil	284-5041
TSgt H. Phillips	450-0111-Ext 7491	CMSgt J. Matthews	450-0111-Ext 4286
Capt R. Vogel	574-2806	Capt H.M. Lister	574-3426
Capt K.E. Johnson	853-7778	Capt (S) D. Tolbert	853-6033
Lt R.W. Stewart	968-3614	Capt P.C. Cruz	968-5458
Lt J. Passaro	460-3674	Lt S. Nelson	460-3294
Ms. B. Thompson	857-2293	Lt D.A. Peter	857-2223
Capt J.H. Poindexter	748-7545	Lt T. Taylor-Hunt	748-7752
Capt M.J. Remeika	682-4030	Capt R.D. Watson	682-2513
Capt J.M. Wadden, III	488-6424	Capt P.J. Singleton	488-6208
Capt R.A. May	965-3331	Capt M.C. Roberts	965-2318
Capt R.W. Rush	523-3128	Capt B. Stone	523-2300
Capt M.D. Swanson	223-2714	Capt T.L. Ross	223-3291
Capt D.M. Kondas	672-3142	Capt M. Anthony	672-3120
TSgt E.Y. Terek	632-2374	Capt C.B. Avery	632-2458
Capt R.G. Smith	225-2124	Capt L.E. Foyle	225-2124
Capt R.C. Walker	453-7316	Capt J.M. Fetter	453-7504
Capt K. Conrad	Opr Asst—2905	Lt J.A. Young	Opr Asst—3166
Capt J.M. Vollmer	234-2430	CMSgt K. Wellens	234-2277
Capt R.L. Turner	628-8242	Capt V.J. Wood	628-8601
SSgt R. Craven	247-2299	CMSgt L. Dean	247-2976
Capt P.D. Schenk	791-3255/211	CMSgt R. Young	791-3255/211
Capt E.O. Johnson	263-2135	Lt L.M. Morange	263-2604
Capt T.M. Moriarty	450-7783	Capt P.W. Dragon	450-7115
Capt M.A. Russell	662-5307	Lt D.J. Doucette	662-5241
Capt G.E. Scruggs	676-3181	Lt R.B. Hinote	676-3209
Capt T.D. Vorce	668-3970	CMSgt J. Dispirito	668-3973
Capt S.H. Faulring	675-3225	MSgt J. Crawford	675-3223
C. Pina	226-3158	Capt S.M. Monzingo	226-2450
Capt R. Jackson	339-3054	Capt R.H. Davis	339-3761
J.B. Grant	238-2787	Capt R.A. Meredith	238-2632
E.J. Maloney	480-2134	Capt K.E. Mitts	480-5412
Capt T.A. Doyle	622-3452	Capt A.K. Holt	622-3588
Lt R.D. Martin	496-7560	Capt B.G. McKinnon	496-7443
Capt B.D. Shimel	452-6531	Capt T.J. Eddlemon	452-6257
H. Urban	332-5228	R.C. Brininger	332-5388
Capt V.U. Taguba	723-7329	Capt E.R. Cortes	723-7471
Capt I. Jackson-Mason	263-4665	Capt J. Alleva	263-4191
Lt R.W. Clack	364-7590	SMSgt Spearman	364-7284
Capt D.A. Rye	724-2481	CMSgt J.P. Cannan	724-2432
Capt N.G. Healy	498-2584	Lt D.R. Maestas	498-2474

COMPTROLLER EXECUTIVE SERVICES



LTC J.C. Wolfe

Lt Col James C. Wolfe
CHIEF — AV 224-4180
SAF/ACE 4E119



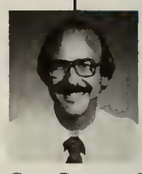
SMSgt (S) Gloria Couch, Chief
Admin Management Branch
AV 225-2524
SAF/ACEA 4E123

TSgt Bruce Duncan
SSgt Carrie Berry



Ms Pat Tyler, Chief
Resources Branch
AV 224-4180
SAF/ACER 4E119

Mr Oliver Washington
Ms Cathy Joyner



Mr Gary Beaver, Chief
COAN Branch
AV 227-2626
SAF/ACES 4E119

TSgt Charles Jarrett
TSgt (S) Matt Cekala
SSgt Brad Dibkey

Comptroller Executive Services **(SAF/ACE)** has been created to consolidate the SAF/AC administrative, resource/personnel and COAN into a support function designed to provide more comprehensive service and management to the SAF/AC staff. Specific responsibilites include:

Administrative Management Branch

★ Correspondence control to include mail management, distribution, suspense control, classified documentation management

★ Reprographics management

★ Documentation management

★ Publications management

★ Unit security

Resources Branch

★ Military/civilian personnel management to include in/out processing, personnel action, awards, appraisals, and training

★ Manpower management

★ Budget (travel)

★ Special projects

COAN Branch

★ Systems management

★ Systems supply

★ DDN management

★ Network/interface management

Comptroller Civilian Career Management Program

Policy Council



Mr Richard A. Harshman
Sr Advisor (SAF/MP)



Mr Joseph P. Popple
Chairman (Dep Compt)



Mr Pat L. Schittulli
Dir of Civilian Personnel

Functional Representatives



Mr J.H. Stolarow
Auditing



Mr J.K. Scott
Accounting



Mr J. Umphrey
Budgeting



Mr L.T. Baseman
Cost

Organizational Representatives



Mr J.W. Boddie
SAF/ACR



Mr A.P. Babbitt
AFSC



Mr R.W. Thornett
AFLC



Col C.L. Martin
Other Cmds

Support Members



Mr L.J. Murray
Executive Agent
HQ USAF/ACX
225-0550



Mr H.E. Park
Career Program Director
AFCPMC/DPCMA
487-6450

Program Operations



Ms P. Crager

Career Development



Mr L. Vanzant

Personnel



Mr D. Hyde



Ms D. Boss



Mr M. Egan



Ms D. Sloan



Mr B. Garza

(Vacant)



Mr R. Dold

(Vacant)



NOTES FROM THE:

Chief for Enlisted Matters

by CMSgt Ruall L. Sewell Autovon 224-5437

Promotions

This is the number one subject area brought to my attention when I do base level visits. **Questions:** *Are we getting our fair share? Are we in a freeze period like the sixties? Where should I work to ensure early or on-time promotion—X1 or X2 side of the house? When should I expect to get promoted?* Since the last issue of *The Air Force Comptroller* was published, I have had the opportunity to review data which reflects where our enlisted force are assigned (who are eligible for promotion), and promotion files. Additionally, I visited the Occupational Measurement Center to review the **WAPS** testing program and discuss promotion issues with each command subject matter expert **(SME)**. First of all, we are not in a freeze situation and we *do* get our fair share of promotions. Promotions these days are across-the-board percentages for all career fields. The slow down is because we have an end-strength ceiling imposed on us by Congress. Basically, today we promote on vacancies Air Force-wide. Should you work on the **X1** or **X2** side to better your chance for an early promotion? The last 3 years of promotion data I reviewed at MPC does not show an advantage of any one SMA. The key to getting promoted today is very simple—study your **CDC's**. Test construction is excellent and there is not an excessive amount of questions in any one area or any trick questions. The toughest job of all is being a subject matter expert and trying to develop appropriate questions for the WAPS program. Get yourself promoted to SMSgt or MSgt and toss your hat in the ring to be a SME—it is a challenge. Lastly, when can I expect to get promoted? The following statistics should give you some view of the Comptroller community that was selected for promotion:

SMSgt—FY 87

	TIS-yrs	*TIG-yrs*	*Decorations-pt*	*Test*	*Board*
672	17.6	3.3	14	60	403
674	16.8	4.9	15	71	417

SMSgt—FY 86

672	18.2	3.7	12	58	423
674	20.5	4.8	14	55	432

MSgt—FY 87

				SKT	*PFE*
672	14.4	3.8	7	54	70
674	14.0	3.8	6	77	71

MSgt—FY 86

	TIS-yrs	*TIG-yrs*	*Decorations-pt*	*SKT*	*PFE*
672	15.5	4.1	7	56	61
674	14.3	3.8	8	68	59

TSgt—FY 87

672	11.6	5.8	4	50	70
674	12.1	6.9	5	73	68

TSgt—FY 86

672	10.9	5.1	4	55	66
674	11.4	5.8	5	69	71

FY 88 Comptroller Senior NCO Focal Points

AAC	CMS Bill Koerner	317—552-3605
	CMS Ken Moore	317—552-2959
AFCC	CMS Ken Gassett	576-5561
AFLC	CMS Mike Scott	787-7232
AFSC	CMS Leroy Smith	858-7337
ATC	CMS Merl Gaskill	487-3195
	CMS Fred Wicker	487-5232
AU	CMS Bob Howell	875-7151
ESC	CMS Chuck Anderson	945-2181
MAC	CMS Jules Smith	576-5661
	CMS Jim Granger	576-3664
PACAF	CMS Darrell Gilmer	449-9225
	CMS L.H. Nishihara	449-9823
SAC	CMS Joe White	271-4889
	CMS Russ Meyer	271-4346
AFSPACECOM	CMS Fred Gamble	692-3668
TAC	CMS Nat Dickerson	574-4223
	CMS Lou Wood	574-7006
USAFE	CMS Doug Baldwin	480-7260
	CMS Dan Dabbs	480-6859
AFRES	CMS Roger Stella	468-2464
AFAFC	CMS Conrad Rhodes	926-7463
AFAFC/CWB	CMS Bill Heern	926-5413
AF/AFO	CMS Ernie D'ercole	225-3107
AF/ACC	CMS J.C. Martin	225-3980
Schoolhouse	CMS Pat Murphy	736-6679

THE AUDITOR GENERAL



Mr J.H. Stolarow

Mr J.H. Stolarow, THE AUDITOR GENERAL—876-4071

B/G B.H. Pflumm, DEPUTY AUDITOR GENERAL—227-6281



B/G B.H. Pflumm
(Pentagon)



Mr K.E. Seifert
(Norton)
876-6667
Operations



Col W.H. Fowler
(Norton)
876-5729
Resource Management



Mr B.A. Gardetto
(Wright-Patterson)
787-6355
Acquisition/ Logistics Systems



Mr V.L. Malter
(Norton)
876-6095
Forces & Support Management



Mr L.D. West
(Norton)
876-4332
Field Activities

— Staff Directorates — **——— Line Directorates ———**

Air Force Audit Agency (AFAA) Computer Capabilities. Our program to upgrade audit capabilities using computers is well under way. During the last year we made good progress in our automation efforts. We obtained added capabilities for our main processors at Wright-Patterson AFB and Norton AFB which included submitting requirements documentation for connecting all our offices to the Defense Data Network. Each field office has at least two microcomputers—one system to be used for administration (e.g., word processing) and the other system for audit use. The latter system will also be used for on-line connection to the **Sperry 1100** base-level system for down-loading client data for audit purposes. The requirements document for obtaining access to the Sperry system is now being coordinated. We obtained on-line access to logistics systems at Wright-Patterson AFB and are working similar access for our auditors at the Air Logistics Centers. Our Directorate of Acquisition Logistics Systems is now developing the methodology which will be used by our auditors for logistics audits. We have established and fully staffed a Small Computer Technical Center which provides microcomputer technical support to our auditors. Several guides and technical letters for using computer technology have been issued and training programs have been established.

AFAA CPA Experience Program. Traditionally, most state accounting boards have been liberal in granting government auditors and accountants who passed all required parts of the CPA examination credit for experience gained while employed by federal agencies. However, in recent years a few state boards have established more stringent guidelines to require specific experience in financial accounting or auditing.

The requirement created a dilemma for those professional AFAA auditors who aspired to become certified in certain states. Part of the reason for the dilemma is the bulk of AFAA audit effort is necessarily directed at mission-related activities, not at activities with heavy concentration in financial transactions. Thus, some auditors did not have the opportunity to gain experience in auditing financial subjects, such as confirmation of receivables, analysis of bank statements, observation of physical inventories, etc. The lack of such experience resulted in board disqualification based on lack of appropriate experience.

Since 1984, the AFAA has had a program whereby audit personnel who required financial audit experience for certification could be scheduled for audits of nonappropriated fund instrumentalities **(NAFIs)**. These organizations operate in much the same fashion as profit-making organizations in the private sector. Consequently, NAFI audits usually include the breadth of financial experience required by state boards.

The program has been highly beneficial to both the AFAA and the audit staff. It has increased professionalism of the staff by encouraging auditors to pursue CPA certifications. Also, by expanding the technical knowledge and expertise of auditors involved in the program, it has helped to improve the overall quality of AFAA audit efforts and reports of audit.

Improvement in ADP Audit Training. In recent years, the Air Force has experienced an explosive increase in computer hardware and computer technology. This dynamic environment created an ever-increasing need for AFAA personnel to become proficient in evaluating the effectiveness and reliability of computerized management information systems. Our training division, in coordination with the continuing education department affiliated with the California State Polytechnic **(CAL-POLY)** University at Pomona, California, developed an intensive 2-week course to meet this challenge. The 2-week course is conducted at the CAL-POLY continuing education facility and is basically structured in two phases. The first phase provides essential data processing background information needed to understand the concepts required to conduct an EDP audit. The second phase covers the audit controls and auditing procedures essential to accomplishing compliance and substantive testing in an EDP audit. The material covered is the equivalent of two and one-half college semesters at the master's degree level.

Colonels' Group

AFMPC/CC



Col Hal Hornburg

Col Hal M. Hornburg
CHIEF, COLONELS' GROUP

Lt Col Arthur E. Kanarr
DEPUTY CHIEF, COLONELS' GROUP — AV 487-6194



LTC Arthur Kanarr



Capt Patricia Finnegan
Executive Officer



Maj Rodney E. Gibson, Chief
Plans and Operations Division
AV 487-6643

Washington Area
Maj John L. Martinez
Assignment Officer

Attache, Security Assist, PACOM, EUCOM, USFK, CENTCOM, LANTCOM
Maj David R. Lefforge
Assignment Officer

TAC, USAFE, PACAF, AAC, USSPACE, AFSPACE, NASA
Maj James M. Corrigan
Assignment Officer

MAC, SAC, ATC, AFLC, AFSC, AFCC, ESC, AFOTEC, AU, AFRES, USSOC, UTC, AFTAC
Capt James Stewart,
Assignment Officer

Medical, Legal, Chaplain
Ms Linnie E. Arquette
Assignment Officer



Maj Jeffry H. Stoker, Chief
Management Division
AV 487-6951

26XX, 27XX, 28XX, 29XX, 65XX
Maj Terry G. Cook
Deputy Division Chief

001X, 0930, 0940, 25XX, 55XX, 62XX, 70XX, 73XX, 74XX, 75XX, 79XX
Maj Ashby V. Cowart, Jr
Assignment Officer

23XX, 57XX, 67XX, 69XX, 005X, 49XX, 80XX, 81XX, 82XX
Capt Robert M. Green
Assignment Officer

004X, 009X, 31XX, 40XX, 60XX, 64XX, 66XX
Capt Steven M. Wilson
Assignment Officer



Maj Steven L. Tindell, Chief
Special Actions Division
AV 487-6395

Capt Steven F. Maurmann
Deputy Division Chief

Capt William M. Crawford
Chief, Assignment Policy & Data Systems Analysis

TSgt Kenneth D. Mallory
NCOIC Special Actions & Retirements

TSgt Kelly E. Copelin
Chief Board Support

SSgt William N. Wells
Chief Systems Support



CMSgt W.B. McIntosh Jr, Chief
Records Division
AV 487-6266

Sgt Pamela Z. Chapman
Deputy Division Chief

A1C Cassaundra M. Patterson
Senior Officer Records Mgr

A1C Darrell Stewart
Senior Officer Records Mgr

A1C Constance I. Wik
Senior Officer Records Mgr

The Colonels' Group has four divisions that are ready to help you with your Air Force career. The *Management* and *Plans & Operations* divisions are the primary assignment divisions. In the *Management Division*, four assignment officers are responsible for all colonel assignments in the AFSCs indicated. The *Plans & Operations Division* has five assignment officers who make assignments on colonels in operations AFSCs (i.e., **0026, 0036, 0066, 0076, 0086, 0216, 14XX, 17XX, 18XX, 20XX, 22XX, 88XX, 89XX**, and **9XXX**). Rather than being organized by AFSC, they are organized by major command or organization, as indicated above. The *Special Actions Division* is responsible for colonel actions concerning quality force issues, senior service schools, retirements, and board support. All colonel and colonel selectee selection folders are maintained by the *Records Division*. This includes reviewing all incoming OERs, citations, and photos prior to acceptance for file in the Headquarters USAF Officer Selection Folder.

Comptroller Officer Assignments Section

by Maj Jack L. Bailey, Jr

New Team Chief. Greetings! As the new Comptroller Assignments team chief, I'm pleased to be here and am looking forward to working with all of you. Having been in the Comptroller career field for 15 years, I've met many of you in the past. However, in the brief time since I've been here, I've had the pleasure of speaking with many more comptroller professionals than I've ever met before. My plans are to continue the excellent services which my predecessor, **Lt Col Ron Baldassari**, provided. These include making assignments with the greatest lead time possible, finding the best job-person match, and satisfying Air Force requirements while providing you with assignments that enhance professional development.

Farewell. At this point I would like to take a moment to bid a warm farewell to **Lt Col Baldassari** who occupied this hot seat for 4 years. His rapport and personal involvement with the Secretariat and all of the MAJCOMs/SOAs have created an excellent environment in which to work assignments and resolve problems/conflicts. He didn't move too far away though. Lt Col Baldassari has assumed his new role as Chief, Management Division, HQ ATC/ACBM, Randolph AFB, Texas. We wish him the best in his new job and future.

New Assignments Staff Officer. Now let me introduce you to a person who is even newer to the team than I am. **Capt Tom Hicks** from HQ USAFE/ACX has arrived and is filling the slot that **Capt Bob Watts** vacated back in March 1987, when he was selected to be the executive officer to the Chief, Mission Support Officer Assignments. Capt Hicks' background has been in Accounting and Finance and Comptroller Plans. We welcome him to the team!

Volunteerism/Careerism. The Air Force Chief of Staff has made it very clear to all of us that we "volunteer" one time—when we take the oath of office. While we will always strive to make the assignment that you desire to happen, it must be understood Air Force mission requirements drive our assignment actions. The bottom line is: we are professional Air Force officers first.

PCS Policy Update. The Career Bachelor Program, initiated in 1986 in response to congressionally mandated budget cuts, has been cancelled. Career bachelors, officers with 4 or more years total active federal military service who are single or divorced, and who do not have legal family members in their household may again serve a 24-month unaccompanied tour overseas. Career bachelors who had their overseas tours involuntarily extended are now exempt from serving the accompanied tour length and may revert to a 24-month tour. Under this change, if a person's 24-month DEROS is between 1 January 1987 and 31 August 1987, he or she may request a DEROS of not earlier than 1 September 1987. More information is available at your CBPO Customer Service Unit.

Professional Broadening for Comptroller Personnel. Officers in **AFSCs 672X, 673X**, and **674X** who have completed two tours in their present career fields and 6 semester hours of accounting, are eligible for professional broadening with the Air Force Audit Agency in **AFSC 678X**. Assignments with AFAA are 4-year controlled tours at over 70 locations Air Force-wide. To find out more about this career field, contact **Captain Ruth E. Watts**, HQ AFAA/DPM, AUTOVON 876-4754. To volunteer, complete **Block IIA** (DAFSC 6784 and Duty Title Auditor) of the **AF Form 90** and submit it to your local CBPO Customer Service Unit.

Comptroller Officer Assignments Section

Autovon 487-5031



Maj Jack L. Bailey, Jr has a master's degree in Business Administration from Central Michigan University. Background: Budget, Cost and Management Analysis, Comptroller Staff Officer.



Capt Thomas E. Hicks has a Baccalaureate in Accounting from Mississippi State University. Background: Accounting and Finance, Comptroller Plans.



Capt Jeff Steiner is a Comptroller Assignments Staff Officer. His comptroller background includes: Budget at MAJCOM and base levels, Comptroller Staff and Cost & Management Analysis.



A1C Dwayne Sellers is the Personnel Assistant to the Comptroller Officer Assignments Team. This is his first assignment after graduation from the Personnel Technical Training School.

HEADQUARTERS STANDARD SYSTEMS CENTER



Mr Foley

Director of Comptroller Systems
Mr Foley
446-4181
Deputy Director
Lt Col Hughes



LTC Hughes



Chief: Mr Kramer/AV 926-7541
AFAFC/HQ SSC/SMC (Liaison Office)
Plans and Programs Division (AFAFC/XSL)



Chief: Mr Ford
Financial Systems Div
SMCF/4374

General Accounting Systems Branch
SMCFA/3496
Chief: Mr Herndon

General Accounting & Finance System On-Line Automated Travel

Financial Interface Systems Branch
SMCFB/4201
Chief: Capt Graham

—General Accounting & Finance System-Batch



Actg Chief: Mr Reagan
Materiel Systems Div
SMCL/4333

Supply Systems Branch
SMCLA/4334
Chief: Mr Potts

—Standard Base Supply
—Aviation Fuels Management Accounting System

Materiel Accounting Systems Branch
SMCLB/3696
Chief: (Vacant)

—Medical Materiel Accounting System
—Standard Materiel Accounting System
—Stock Fund Report



Chief: Mr Atwell
Management Sys Div
SMCS/3530

Command Systems Branch
SMCSA/4247
Chief: Mr Ogletree

—Command Operating Budget Submission System
—Accounting & Budget Distribution
—Command NAFMIS
—Command On-Line Accounting and Reporting System
—Base Real Property Industrial Fund

Support Systems Branch
SMCSB/4181
Actg Chief: Mr Wood

—Base Real Property Industrial Fund

Budget Systems Branch
SMCSC/4909
Chief: Ms Cleveland

—Command Budget Automated System (CBAS)



Chief: Maj McNelis
Pay Systems Div
SMCY/3300

Civilian Pay Branch
SMCYC/4501
Actg Chief: Mr Hillman

—AF Standard Civilian Automated Pay System

Military Pay Branch
SMCYM/3312
Acting Chief: Capt Simmons

—JUMPS
—Report of Accounting & Finance Activities
—Base Nonappropriated Funds Management System (NAFMIS)
—Appropriated Fund System (MWR)

COMPTROLLER TRAINING DIVISION



Maj Koch

by Maj Tom Koch

This past year has been extremely active at the Comptroller campus and the future promises even greater challenges and accomplishments. Our motto of "Training Technicians Today for Tomorrow's Technology" remains paramount in our every endeavor.

We were fortunate to complete a $500K renovation to our classrooms and staff work areas. These modern surroundings are having a positive effect on instructor morale and student learning outcome.

Our major thrust, as we develop training applications for the future, is to "mirror" those standard systems in use at base level. Because of the mutual, cooperative efforts of ATC and the Comptroller community, we receive new systems, software, and hardware in advance of most field activities. This keeps our training efforts in the forefront of user's needs instead of lagging behind actual base-level implementation.

For example, our Sperry System 11 has been "up" for over a year now. We have a complete cadre of COOF-qualified instructors delivering COOF mobile training throughout the world. Our resident classrooms are COOF-configured, as needed, and current COOF applications will be taught in-house as well. We are experimenting with and developing training for BBAS far in advance of this new system being exported for field use. In fact, our training in all Comptroller functional areas utilize the latest state-of-the-art systems available to base activities. We offer as much "hands-on" training as possible coupled with knowledge-type learning to provide quality graduates.

Regardless of nice classrooms or modern computers, our final product depends on the classroom instructor. Here is where we really excel. Our instructors are among the *best in ATC*! No matter how you measure—an excellent rating by the ATC IG, a hard won Step promotion to MSgt, or recently winning 7 of 9 quarterly group awards by Comptroller Division folks—we have our best asset...professional NCOs, officers, and civilians.

Professional Military Comptroller School

Faculty of the PMCS, Air University Center for Professional Development Maxwell AFB AL 36112-5712



Col Richard E. O'Neill, USAF. BA, Economics, St. Joseph's University; MA, Economics, Wharton School, University of Pennsylvania; Certified Cost Analyst. Major Background: Comptroller, Budget, Cost.



LTC Charles E. Daugherty, USAF. BS, Accounting, McNeese, Systems Management, Lake Charles, LA; MS, USC; Certified Public Accountant. Major Background: Audit, Budget.



Cdr David L. Bailey, USN. BS, Industrial Mgt, Georgia Institute of Technology; MBA, University of Hawaii. Major Background: Patrol Aviation, Oceanographic Research, Programming, Comptroller.



LTC John C. Mutarelli, USA. BS, Business Administration, Kings College; MBA, Comptrollership, Syracuse University; Industrial College of the Armed Forces. Major Background: Field Artillery; Comptroller.



LTC Wendell J. Geng, USAF. BS, Accounting, Louisiana Tech Univ; MS, Public Admin, Webster College. Major Background: Comptroller, Budget, Acctg and Finance.



LTC Richard L. Rolsen, USAF. BA, Business Administration, College of St Thomas; MBA, Central Michigan University. Major Background: Management Analysis, Budget, Comptroller.



Maj Donna M. Taylor, USAF. BA, Accounting, Inter American Univ of Puerto Rico; MBA, Management, Webster College. Major Background: Budget, Acctg and Finance, Comptroller Plans.



Maj Kenneth D. Isbell, USAF. BS, Accounting, University of Akron; MA, Management & Supv (Log Mgt), Central Michigan University; Certified Public Accountant. Major Background: Acctg & Finance, Audit.



Capt H. Lewis Martin, USAF. BS, Management, MPA, Public Administration, Golden Gate University. Major Background: Budget, Comptroller.



Ms Catherine W. Wright, BS, Accounting, Alabama State University; MBA, Auburn University at Montgomery. Certified Cost Analyst. Major Background: Cost and Mgmt Analysis.

AUTOVON 875-6656

by Col Richard E. O'Neill, Commandant

The Professional Military Comptroller School (**PMCS**) constitutes the premier forum for mid-level DOD comptroller executives to increase their knowledge of comptroller operations, problems, and current issues. We on the faculty are extremely proud of the "purple-suited" approach we and our guest speakers take toward educaton in an arena that is, to say the least, constantly changing.

As with the comptroller field, change seems to be the norm for the Professional Military Comptroller School itself. The last year has been no exception to this rule.

Personnel changes highlight the list. Our first loss of the year was **Lt Col Gary Payne**. Gary retired from the Air Force and moved from sunny Montgomery to sunny San Antonio. **Lt Col Joe Cook** left in May. He and his family were excited to be going overseas to the comptroller/squadron commander billet at Incirlik, Turkey.

Lt Col (P) Con Koller, the Deputy Commandant, left to become the Resource Manager, 4th Army, at Fort Sheridan, Illinois. **Lt Col Brian Donovan** returned to a flying job with the NATO AWACS program. Finally, **MSgt Delores Shreeves**, who both arrived and departed during the year, is now at Kunsan AB, KOR.

Fortunately, we did enjoy some gains during the year as well. **Maj Ken Isbell** came from the Air Force Audit Agency and joined us in January. **Lt Col John Mutarelli's** last assignment was as a student at the Industrial College of the Armed Forces, while **Lt Col Richard Rolsen** came from the comptroller/squadron commander billet at Elmendorf AFB.

Changes that we in the Comptroller community have experienced extend to the very heart of our operations. The organizational changes at service headquarters have had significant impacts on the way the DOD does business, and, as you might expect, many of our guest speakers this year have addressed the issues the reorganizations have generated. In addition to organizational changes, we continue to address new uses for the modern miracle of computers. At PMCS, our computer-related instruction has also changed. We have, with the help of some hard-working students, been able to update the **Microkenesis PC** primer so that it reflects the latest changes in the software available here at PMCS. We continue to push hard to have all students leave PMCS relatively computer literate.

New challenges continue to arise. How will the two-year budgets impact on the DOD? What will be the final Comptroller network organization after the congressionally mandated reorganizations are completed? How will all of these changes affect comptroller manning and careers? The answers to these questions will become more apparent as time goes on, and you can rest assured that PMCS will stay on the leading edge of providing the DOD Comptroller Community with answers to such questions.

PMCS Graduates: Class 87-C Graduated 12 June 1987

Their names, ranks, and "Idea" paper titles are listed below.

U.S. Air Force *(32)*

Anderson, John I., Maj—LD71102A—*Increased Analysis—A Comptroller Objective*
Barnum, James R., GS-14—LD71103A—*Launch Vehicle Part to the Space Division Cost Estimating Handbook*
Black, Nathan W., Capt—LD71105A—*Is the Base Level Financial Plan a Useful Tool?*
Bohnke, Roger D., Capt—LD71107A—*Microkenesis—Revision 5*
Brandon, James E., GM-14—LD71108A—*Artificial Intelligence*
Brodsky, Arnold B., GM-15—LD71109A—*Improving Budget Justification*
Brown, Henry C., Maj—LD71111A—*Field Grade Manning of the Comptroller Career Field*
Burbank, Augustus R., GS-13—LD71112A—*Writing Budget Office Electronic Spreadsheet Macros*
Cahoon, Rory B., Capt—LD71114A—*Comptroller Wartime Role*
DeHaemers, Truman C., GM-13—LD71119A—*CCCMP TPS—Does It Accurately Reflect the Talent of AF Comptroller Personnel?*
Farinelli, Jack D., GM-14—LD71121A—*Industrial Base Planning for the Armament Sector—Is There a Short Term Fix?*
Flanagan, Patrick W., Capt—LD71122A—*Military Banking Overseas: A Self-Sustaining Plan for the 1990's*
Ford, Dewayne M., GM-13—LD71123A—*Accounting and Finance Training Program for Junior Officers*
Frost, Michael W., GM-13—LD71124A—*Management Survival Guide—For Use During and Following an AF Audit*
Gregory, Kenneth E., GM-15—LD71126A—*An Audit Perspective on AF Management of Techniques for Ensuring SAT Contractor Perf*
Johnson, Darrell F., GS-12—LD71131A—*Upward Mobility: Is There a Future for Our Accounting Technicians?*
Jung, Linda H., GM-13—LD71133A—*The Budget Authorization Process: A Proposal for Streamlining*
Kendrick, David C., Maj—LD71135A—*Civilianize the Accounting and Finance Office through Reorganization*
Leu, Gary E., Capt—LD71137A—*Improving a Most Unique Accounting and Finance Activity*
Lamontagne, Robert H., Maj—LD71138A—*Energy Third Party Financing Projects—How to Improve the Process*
Merryman, David R., GS-13—LD71141A—*Using Artificial Intelligence for O&M Budget Preparation and Execution*
MacMichael, Josephine M., GS-13—LD71145A—*Cost Analysis: Lost Opportunities*
McCauley, Marilyn S., GS-12—LD71146A—*Financial Management of Joint Service Programs*
McGowan, John E., Maj—LD71147A—*MIS—A Compendium*
Overstake, Wayne R., GS-12—LD71149A—*Toward a More Effective Method of System's Implementation*
Puller, Gail P., GM-13—LD71152A—*Technical Versus Administrative Skills*
Romero, Robert, GS-13—LD71155A—*Expediting AFAFC Payments Reporting on AF Contracts*
Smicker, Thomas, LTC—LD71157A—*Let's Rethink a Certification Program for the DOD Financial Community*
Soby, Richard J., Capt—LD71158A—*Standard Micro Computer Software, Pro's and Con's*
Thomas, Charles L., Capt—LD71161A—*Preparing the PMCS Idea Paper on WORDSTAR*

To obtain microfiche copies of Idea Papers write to:

Defense Logistics Studies Information Exchange
ATTN: DRXMC-D
U.S. Army Logistics Management Center
Fort Lee, VA 23801-6043

AUTOVON: 687-4546 or 687-3570

Include the Logistics Document Number (LD) in your request.

Valore, Frances M., GM-13—LD71162A—*Career Development Selection Process*
Weeks, Eddie D., Capt—LD71165A—*Duplication in Decision Processes*

U.S. Army *(19)*

Alexander, George D., GM-13—LD71101A—*Simultaneous Obligation of the Stock and Consumer Funds (USAREUR)*
Boggs, Nancy C., GM-13—LD71106A—*Entreprenurial Method for Consolidating Billing Svcs for Direct Customer Payment*
Caesar, James M., LTC—LD71113A—*Accounting for Force Modernization*
Cook, Samuel C., Maj—LD71115A—*Automating the Division Financial Management Office*
Crossfield, Ermal J., LTC—LD71116A—*Beyond Excellence in Resource Management*
Esterrich, Tomas, LTC—LD71120A—*Looking into the Army Quality Circle Experience*
Hemphill, Joseph A., GM-14—LD71127A—*Appropriated Not Authorized: Damage Control*
Hester, Robert V., LTC—LD71128A—*The Deficit: Real or Imaginary*
Hunt, Suzanne M., GS-12—LD71129A—*The Information Gap*
Kelly, Alice R., GM-13—LD71134A—*Physician Heal Thyself (Let's Get Serious About Productivity)*
Kennedy, Desmond R., GS-12—LD71136A—*Improved Contract Oversight through Detailed Cost and Performance Analysis*
Mitchell, Isaiah E., GS-12—LD71142A—*Cost of Doing Business*
Morehouse, Thomas F., Maj—LD71143A—*Merit Pay—Is There a Better Way?*
Parise, Susan M., GM-13—LD71150A—*Long-Haul Telecommunications Choices in the Army*
Pullen, Karen E., GM-13—LD71151A—*Budgeting—Let's Put the Emphasis on Analysis*
Robertson, Joseph C., Maj—LD71153A—*Increasing OPTEMPO Validity*
Rogers, Berdett C., GM-13—LD71154A—*Manpower Management and the Industrial Fund*
Spencer, Jacqueline R., GS-12—LD71159A—*Perserving Your Most Valuable Resource: The Wellness Concept*
Stout, Teddy A., Maj—LD71160A—*The Direct Customer Payment Program (A.K.A. Chargeback)*

U.S. Navy/Marine Corps *(11)*

Biegeleisen, Louis K., LCDR—LD71104A—*Cost Estimating Standards System in Nuclear Submarine*
Duffin, James C., GS-12—LD71117A—*Inventory Quality Control—A Team Effort*
Durbin, James P., GS-12—LD71118A—*Increasing Microcomputer Usage by the Naval Audit Service Southeast Region*
Geis, Everett L., LCDR—LD71125A—*Improvements in Financial/Material Management of Excess Spare Parts at Intermediate*
Jenkins, Charles M., GS-12—LD71130A—*A Discussion of Whistleblowing*
Jones, Victor G., Lt—LD71132A—*Trials and Tribulations of a Comptroller*
Martinez, Sylvia Y., GS-12—LD71140A—*Federal Employees Retirement System (It's Effect on an Activity's Fringe Benefits)*
Muldrow, Leonard V., GS-12—LD71144A—*Audit Surveys of Appropriations and Programs at the Headquarters Level*
Nelson, Richard A., LCDR—LD71148A—*Managing to Payroll—A Perspective from the Field*
Violand, Robert G., GS-12—LD71163A—*Should the Non-Appropriated Funds System Continue in Operation?*
Shenouda, Samir F., GS-12—LD71156A—*Managing to Payroll*

Department of Defense *(3)*

Brown, Alfred W., GS-12—LD71110A—*The Need for Standard Formatted Contracts*
Macri, Carolyn A., GS-13—LD71139A—*Improving the Quality and Management of Information*
Walker, Mary R., GS-12—LD71164A—*Quality or Productivity—Which Comes First?*

PROMOTIONS



Mr Chalcraft



Mr Fatkin

Mr Gregg L. Chalcraft, Jr (GM-15) is Region Chief of the Air Force Audit Agency Western Region, McClellan AFB CA.

Mr J. Allen Fatkin (GM-15) is Director of Cost Analysis, Armament Division (AFSC), Eglin AFB FL.

Air Training Command

Peterson, Ronda P., to GS-12; Goodfellow AFB/ACB
Untrauer, Patrick P., to MSgt; HQ ATC/ACF

Military Airlift Command

Parsons, McKeith O., to GM-13; HQ MAC/ACIA
Rose, Earl, to GS-12; Dover AFB/ACF
Melton, Diana R., to GS-12; HQ MAC/ACBT

Tactical Air Command

Adkins, John E., to SMSgt; 67TRW/ACFP
Williams, Elmer C., to SMSgt; 56TTW/ACFP

Air Force Systems Command

Baker, Sharon, to GS-12; ESD/ATX
Barley, Raymond, to GS-12; AFSC/ACFM
Bracken, Robert M., to GS-12; ESD/YWX
Enghauser, Robert L., to GM-13; ASD/ACPM
Forte, Kenneth, to GM-14; ESD/SYO
Goodman, Reginald A., to Maj; BMO/ACP
Guzman, Juan J., Maj; BMO/ACP
Hodapp, Curtis C., to GS-12; ASD/ACPM
Hummel, Freda A., to GS-12; AFSC/ACC
Kaushagan, Wanda C., to GM-13; AD/ACP-YGG
King, Susan, to GM-13; AFFTC/AC
Lucas, John, to GS-13; SD/ACBI
McCarroll, William G., to Maj; BMO/ACC
Pearlman, Ira, to GM-13; AFSC/ACFM
Salazar, Joseph L., to GS-12; HQ AFSCD/ACFQ
Scott, Robert H., to GM-13; ASD/ACPM
Suchomel, Janice, to GS-13; SD/ACBI
Sullivan, Donald, to GM-13; AFFTC/ACB
Sweet, Eva, to GS-12; SD/ACBO
Tatum, Stan C., to Maj; BMO/ACB
Wells, Cody R., to GM-13; AD/ACP-XRB1
Whites, JoAnn, to GM-13; SD/ACBI
Wies, Paul R., to Maj; BMO/ACC

Air Force Audit Agency

Barton, Thomas G., to GM-13; WPAFB/QLP
Cook, Janet L., to GS-12; RAF Upper Heyford
Daniel, Jeffrey B., to GM-13; WPAFB/QLS
Franz, Carolyn R., to GS-12; RAF Greenham Common
Nafsinger, Kreg M., to GM-13; Osan AB
Nakama, Karen G., to GS-12; Vandenberg AFB
Peters, Paul D., to GM-13; WPAFB/QLW
Russell, Frank M., to GS-12; Hahn AB
Thomas, Rita G., to GS-12; Randolph AFB
Waugh, Lee Roy H., to GM-13; Ellsworth AFB
Wood, Louis B., to GS-12; Robins AFB

AF Accounting and Finance Center

Biersack, Kevin J., to GM-14; AFAFC/DO
Blankenship, Terry L., to GM-13; AFAFC/MPJB
Boyle, James M., to GS-13; AFAFC/TCM
Cain, Sharon L., to GS-12; AFAFC/CPB
Chobot, Maria, to GS-12; AFAFC/MPJB
Clemens, Mattie L., to GM-14; AFAFC/TCS
Fatuch, Douglas W., to GS-12; AFAFC/CPB
Keyser, Richard K. Jr, to SMSgt; AFAFC/MPMT
Luyk, James J., to GM-13, USAF/SGHC
Maciel, Manuel S., to GM-14; AFAFC/XSGB
Pohlen, Geralyn J., to GS-12; AFAFC/FSXX
Rottman, Robert, to GS-12; AFAFC/MPJB
Saxe, Steven M., to GS-12; AFAFC/SI
Swanson, Eric, to GS-12; AFAFC/MPJB
Verbanac, Lawrence D., to GS-12; AFAFC/TCS
Vincent, Penny J., to GM-13; AFAFC/CWI
Vombaur, Diana, to GS-12; AFAFC/MPMO
Wallis, Thomas S., to GS-12; AFAFC/AJQA
Yim, Mary A., to GS-13; AFAFC/CPB

Air Force Logistics Command

Bennett, Cecilia A., to GS-12; SM-ALC/ACF
Calvert, Robert H., to GM-13; SM-ALC/ACF
Chipp, William, to GS-12; OO-ALC/ACFS
Danielsen, Michael, to GM-13; SM-ALC/ACC
Fitzgerald, Donald J., to GS-12; 2750 ABW/ACFSB
Florence, Janet L., to GM-14; SM/ALC/ACB
Gonzales, Julio C., to GS-12; 2750 ABW/ACFSS
Hughes, Harold D., to GS-12; HQ AFLC/ACBMA
Jenkins, Jacqueline E., to GS-12; WR-ALC/ACFT
Klipfel, Stephen R., to GM-14; HQ AFLC/ACCC
Mullican, Martin, to GS-12; SA-ALC/ACA
Robinette, Phyllis K., to GM-13; SM-ALC/ACF
Williams, Mary D., to GS-12; SM-ALC/ACF
Wood, Roger, to GM-13; OO-ALC/ACBO
Woodward, Beverly A., to GM-13; SM-ALC/ACB

Air Force Commissary Service

Verna, Melba C., to GS-11; HQ AFCOMS/ACFC

Air Force Reserve

Niederecker, Nancy C., to GM-13; HQ USAF/RECA
Quilliam, Cindy, to GS-12; HQ USAF/RECB

HQ USAF

Shelby, Ben F., to LTC; HQ USAF/DPXE

United States Air Forces in Europe

Haynes, Anne, to GM-13; HQ USAFE/ACFM

RETIREMENTS



Col Anderson



Mr Hill



Col House



Col Nogaki

RETIREMENT . . . (Continued)

Col James R. Anderson was Chief, Cost Programs Division, Deputy Comptroller, Cost and Economics (SAF/ACCC), Washington DC (*32 years of service*).

Mr Joseph G. Hill (GM-15) was Deputy Director, Forces and Support Management Directorate, Headquarters Air Force Audit Agency, Norton AFB CA (*over 30 years of service*).

Col Francis L. House was Comptroller, 375th Aeromedical Airlift Wing (MAC), and Commander, 375th Comptroller Squadron (MAC), Scott AFB IL (*26 years of service*).

Col Warren S. Nogaki was Deputy Chief, Cost Programs Division, Deputy Comptroller, Cost and Economics (SAF/ACCC), Washington DC (*24 years of service*).

Air Training Command

Cheatham, Ruby D., GS-11; Goodfellow AFB/ACB
Clark, Wanda B., GS-7; Reese AFB/ACF
D'Angelo, John, SMSgt; Lowry AFB/ACFP
Granger, David E., MSgt; Lowry AFB/ACFQ
Guzman, Luis G., MSgt; HQ ATC/ACCI
Vandeventer, Marian F., GS-9; Mather AFB/ACB
Vazquez, Maria, GS-7; Laughlin AFB/ACFA
Vise, Diane M., GS-9; Laughlin AFB/ACB
Wilbert, Jan J., LTC; HQ ATC/ACCI

Military Airlift Command

Anderson, Gregory L., MSgt; McChord AFB/ACF
Britt, Harry B., GS-12; Dover AFB/ACF
Greene, Gayle, GS-9; 1606 ABW/ACFM
Hopkins, Harold A., GS-5; Dover AFB/ACFD
Moore, Loyal K., SMSgt; HQ MAC/ACC
Rager, James L., TSgt; Dover AFB/ACFPT
Roland, Ida H., GS-5; Dover AFB/ACFPC
Stump, Mary Jane, GS-7; HQ MAC/ACIA

Tactical Air Command

Brown, David, GM-12; 4TFW/ACF
Mitzler, Theresa A., MSgt; 67TRW/ACFD
Saucedo, Rodolfo N., GS-11; 56TTW/ACFA
Schneider, Bernard J., Maj; USAFTAWC/AC

Air Force Systems Command

Booker, Loretta L., GS-12; ASD/ACPM
Bradley, Larry A., Maj; ASD/ACPM
Burnett, Barbara A., GS-6; AFCMD/ACFC
Chandler, Donald, TSgt; AFFTC/ACF
Connor, Earl W., LTC; AFSC/ACBI
Conrad, Eva M., GS-5; ASD/ACPM
Costellic, John, TSgt; ESD/JSX
Davis, Delyte, GS-12; AFFTC/ACF
Hasselquist, John W., LTC; ESD/ACF
Heise, Frederick J., LTC; ESD/JSX
House, Julia B., GS-11; ASD/ACPM
Jones, Elizabeth C., GS-7; ASD/ACFCM
Katz, Richard A., LTC; ASD/ACPM
King, Irene, GS-5; ESD/ATX
McClelland, Thomas J., LTC; RADC/ACD
Savory, Charles W., GS-13; ASD/ACPM
Sloan, Ernestine L., GS-7; ASD/ACFAJ
Stoffel, William T., GM-13; BMO/ACB
Turner, Virginia R., GS-6; AFFTC/ACF

Air Force Audit Agency

Adams, Clinton D., GS-12; McGuire AFB
Anast, George W., GM-14; Offutt AFB
Bowersox, Terry L., Maj; Andrews AFB
Ellington, Eugene E., GS-12; Castle AFB
Glover, Fred H., CMSgt; Norton AFB/DA
Shea, William P., LTC; WPAFB/QL
Smith, Edward Jr, MSgt; Norton AFB/DA
Tolman, Don B., GS-12; Hill AFB

AF Accounting and Finance Center

Allan, William E., CMSgt; AFAFC/DO
Anderson, Lou L., GS-8; AFAFC/AJCTC
Cunniff, Alan, GS-11; AFAFC/TCAC
Drummond, Don, GS-11; AFAFC/RMA
Eddins, Joy, GS-12; AFAFC/MPMP
Harris, James, MSgt; AFAFC/DPM
Hawkes, Mariann L., GS-5; AFAFC/MPSAI
Hewlett, Marjorie E., GS-9; AFAFC/MPMT
Hopkins, Loretta, GS-12, AFAFC/MPGAA
Horton, Wayne V., GS-9; AFAFC/SI
LeBeau, Richard, GS-12; AFAFC/TCRC
McCoy, Edward J., GS-12; AFAFC/XSGB
McKay, Betty J., GS-4; AFAFC/AJQE
Remp, Harold E., GS-5; AFAFC/SI
Short, DeVera Y., GS-7; AFAFC/AJQS
Shubert, Robert L., GS-4; AFAFC/AJCAP
Thompson, Michael K., CMSgt; AFAFC/CMS
Vigil, Agnes, GS-8; AFAFC/AJCDB
Voogt, George R., GS-8; AFAFC/AJCTC
White, Donald L., GS-12; AFAFC/SI

Air Force Logistics Command

Austin, Joyce, GS-6; OO-ALC/ACFTC
Bailey, Ruth, GS-7; OO-ALC/ACFCM
Clark, Blaine R., GS-11; SM-ALC/ACF
Desmarais, Evelyn G., GS-7; SM-ALC/ACF
Evensen, Birdean, GS-5; OO-ALC/ACFSC
Fullmer, Rondall, GS-11; OO/ALC/ACFSC
Gonzales, David, GM-13; SA-ALC/ACFM
Gore, Charner H., GM-13; SM-ALC/ACF
Guthrie, Carol, GS-5; OO-ALC/ACFSC
Hammer, Vivian, GS-7; OO-ALC/ACFCI
Hilley, James E., GS-5; WR-ALC/ACFTCB
Holland, E. Jean, GS-6; HQ AFLC/AC
Homer, Betty, GS-8; OO-ALC/ACFSC
Laub, Vera M., GS-6; OO-ALC/ACFMF
Lawrence, Margaret, GS-9; OO-ALC/ACC
Lorenzen, Betty L., GS-5; OC-ALC/ACFMB
McLeod, Wallace E., GS-12; WR-ALC/ACFQ
McWilliams, Helen L., GS-7; 2750 ABW/ACA
Moon, Ruth, GS-7; SA-ALC/ACFS
Moore, William, GS-12; HQ AFLC/ACBMD
Mount, Jacqueline, GS-6; OO-ALC/ACFTM
Peters, Nancy J., GS-12; HQ AFLC/ACBIA
Ray, Grace D., GS-5; WR-ALC/ACFMBA
Richards, Geneva, GS-7; SM-ALC/ACF
Romano, Kathleen, GS-7; SM-ALC/ACF
Rogers, Rose, GS-12; SA-ALC/ACC
Sherrod, June, GS-5; OO-ALC/ACFSC
Skeen, Richard, GM-13; OO-ALC/ACFC
Small, Lila, GS-6; OO-ALC/ACFTM
Tatum, Richard A., GM-13; SA-ALC/ACC
Thurston, Johnnie B., CMSgt; HQ AFLC/AC
Wilkinsen, Bonita, GS-8; OO-ALC/ACFTC
Willingham, Ester C., GS-7; WR-ALC/ACFMF
Yamada, Yozo, GM-14; SM-ALC/ACF

Air Force Space Command

Takamura, L.N., LTC; HQ AFSPACECOM/ACC
Curtis, William E., MSgt; HQ AFSPACECOM/ACF

Air University

Taylor, George E., Maj; HQ AU/ACF

Strategic Air Command

Adcock, Joseph, SMSgt; Dyess AFB/ACF
Hawkins, Lowell, LTC; HQ SAC/ACCA
Potratz, John, MSgt; HQ SAC/ACF
Sanders, Edward, SSgt; Dyess AFB/ACF

Air Force Communications Command

Harris, Emanuel E., CMSgt; HQ AFCC/ACC

Air Force District of Washington

March, H. Alberta, GS-10; AFDWAFO/AFPC

SAF/AC

Bowes, Charles T. (Tim), Maj; SAF/ACX
Padgett, Raymond G., Maj; SAF/ACBO
Richard, Jennie R., GS-11; SAF/ACXI

Getting Ready for COOF

Rated Best Article for the July 1987 Issue

Lt Col Gary L. Frazer's article, *Getting Ready for COOF*, was chosen by the major command Comptrollers as the best eligible article published in the July 1987 issue. Lt Col Frazer is Comptroller, 14th Flying Training Wing (ATC), Columbus AFB MS. Lt Col Frazer becomes the third of four finalists to complete for the *1987 Best Author Award*.

Second place was taken by **Capt William D. Stephens'** article, *What Is It Like To Be An ACE?* Capt Stephens was Executive Officer to the Deputy Chief of Staff Comptroller, Headquarters Tactical Air Command, Langley AFB VA, when the article was written.

Third place went to **Capt Lynne McDonald's** article, *Planning and Managing Your Career (Part 1)*. Capt McDonald is a cost analyst for the Air Force Cost Center, located in Arlington VA.

Congratulations to all!

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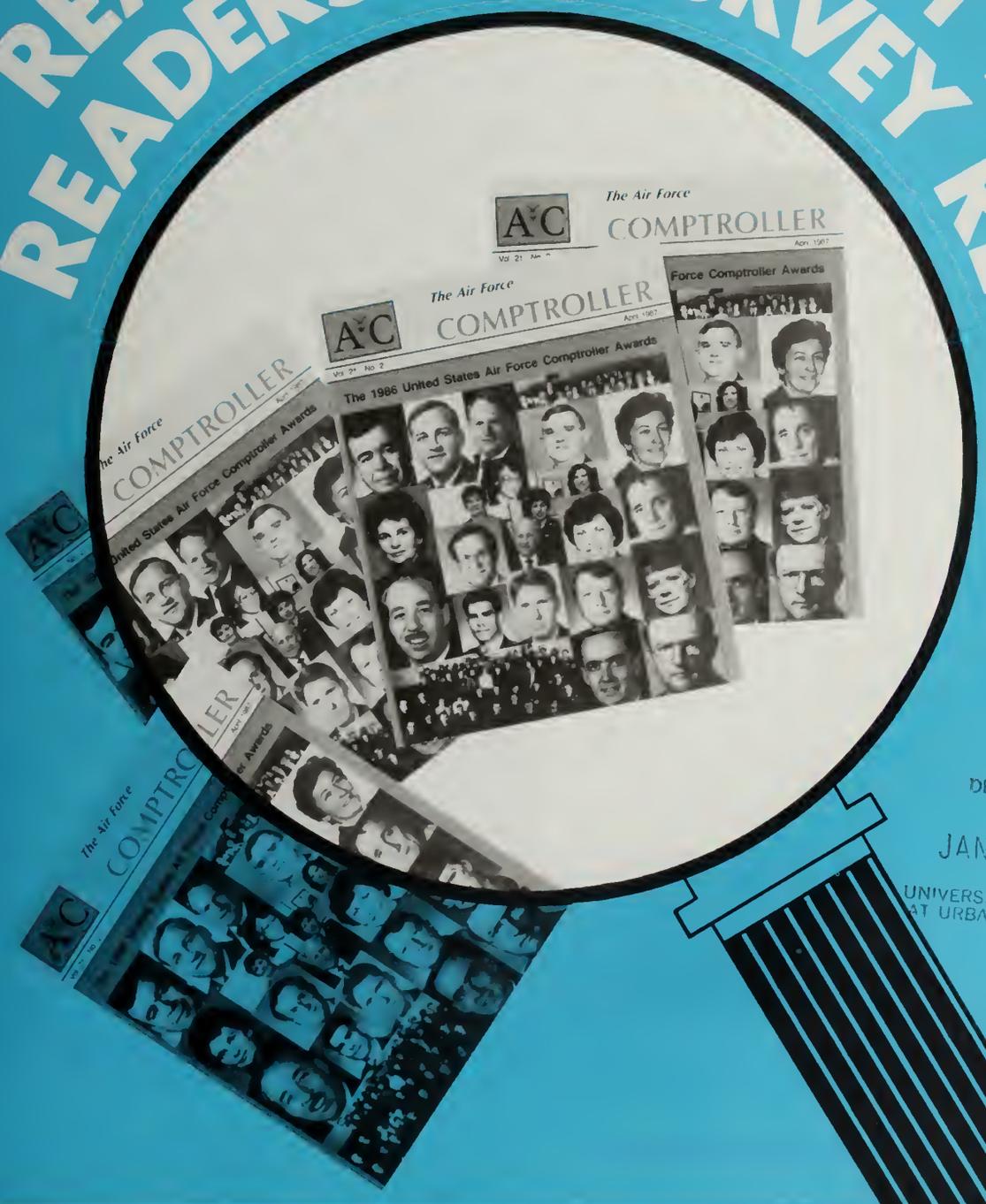


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The Air Force
COMPTROLLER

ume 22 No. 1 January 1988

READERSHIP SURVEY RESULTS
READERSHIP SURVEY RESULTS



DEPOSITORY
JAN 14 1988
UNIVERSITY OF ILLINOIS
AT URBANA-CHAMPAIGN

THE SECRETARY OF DEFENSE

WASHINGTON THE DISTRICT OF COLUMBIA

22 Oct 1987

MEMORANDUM FOR SECRETARIES OF THE MILITARY DEPARTMENTS

SUBJECT: Employment of Spouses of Members of the Armed Forces

The policy of the Department of Defense is that no Commander, supervisor nor other DoD official will, directly or indirectly, impede or otherwise interfere with the right of every military spouse to decide whether to pursue and hold a job, to attend school, or to serve on a volunteer basis (either on or off a military installation). No military member will be adversely rated or suffer any adverse consequences from the decision of the member's spouse under this paragraph. Nor shall a spouse's employment be a consideration in either assignments or promotions.

Military spouses have a proud heritage of volunteer assistance to their military and civilian communities. Their contributions in clubs, emergency aid agencies, and other family support activities enhance the quality of life in their communities immeasurably. We welcome and encourage their service.

At the same time, increasing numbers of military spouses are seeking full or part-time employment. They contribute to the financial well-being of their families, often gain a sense of accomplishment, and forge links at their workplaces, whether they work in the government or the private sector. As such, they contribute directly to the morale and health of our military members.

It is the policy of the Department of Defense that decisions to seek employment, to be homemakers, and to volunteer, belong to spouses. I am grateful for their energy, their talents, and their membership in the Defense family.

This policy is effective immediately and will be followed by a Directive. Each Military Department will issue similar interim guidance and forward a copy of it to me by December 1, 1987.

(Signed)

Caspar W. Weinberger
Secretary of Defense

Editor's Note:
The Secretary of Defense Memo which states DOD policy on the employment of spouses of members of the armed forces is reproduced above. All Air Force comptroller personnel should know that the Comptroller of the Air Force fully supports the DOD policy.

The Air Force
COMPTROLLER

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Lieutenant General Claudius E. Watts III
Comptroller of the Air Force

Mr Joseph P. Popple
Deputy Comptroller of the Air Force

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IN THIS ISSUE

Page

The 1987 Comptroller Executive Session, by Ms Diane Gallant....4
AFO at the Tip of the TAC Sword, by Capt Inga O'Neill....6
An Organization for All Futures, by Col LeRoy W. Buxton....8
Training for Your Promotion, by MSgt Agnes Ericson....10
The Base Comptroller and Installation Personal Financial Services in the 1980s, by Maj Wayne M. Bedor....12
Transaction Testing of Air Force Automated Systems, by Maj Charles A. Hobbs....16
Letters to the Editor....18
Readership Survey Results....20
ACES HIGH—SMSgt Michael R. Oringderff and SSgt Murray B. Bell....22
Notes from the Deputy Comptroller, Budget, Maj Gen Leo W. Smith, II (SAF/ACB)....23
Notes from the Assistant Comptroller, Accounting & Finance, by Brig Gen Mark J. Worrick (SAF/ACF)....24
Notes from the Deputy Comptroller, Financial Policy & Banking, by Mr J.W. Boddie (SAF/ACR)....25
Notes from the Deputy Comptroller, Cost & Economics; Cmdr, Air Force Cost Center, by Col M.L. Haines (SAF/ACC)....26
Notes from the Assistant Comptroller for Plans, by Col Alex L. Graham (SAF/ACX)....27
Comptroller Civilian Career Management Program, by Mr Lester Murray....28
Notes from the Chief for Enlisted Matters, by CMSgt "Rip" Sewell....29
Notes from The Colonels' Group, by Capt Bob Green....30
Notes from the Comptroller Officer Assignments Section, by Capt Tom Hicks....31
Notes from Headquarters Standard Systems Center, by Mr Pat Foley....32
Notes from the Comptroller Training Division, by Maj Thomas W. Koch....33
Notes from the Professional Military Comptroller School (PMCS), by Ms Catherine W. Wright....34
PMCS Class 87-D Graduates and "Idea Papers"...35
Promotions....36
Retirements....38
General Officer/SES Activity....39
Best Author Award for 1987....Back Cover

The 1987 Comptroller Executive Session

by Ms Diane Gallant
Comptroller Plans Officer
Plans Division (SAF/ACXP)
Assistant Comptroller for Plans

The 1987 USAF Comptroller Executive Session was held 21-23 October 1987 at Charleston Air Force Base, South Carolina. In attendance were **Lt General Claudius E. Watts III**, Comptroller of the Air Force; **Major General George W. Miller**, Mobilization Assistant to the Comptroller; Major Command Comptrollers; members of the Secretariat Comptroller staff and a few selected invitees. **Lt Colonel Anthony R. Oglietti**, Comptroller, 437 Military Airlift Wing, hosted the Executive Session and provided superb support.

General Watts, in his opening remarks to conferees, provided some thought-provoking comments on his role and purpose as the Air Force Comptroller. He stated in his philosophy that comptrollers need to be team players, and there are significant differences between "operating and commanding" and "advising and counseling." Comptrollers primarily provide advice and counsel, in an honest and forthright manner, but support legitimate decisions of command. He emphasized the need for timely and accurate reporting because of pressures for information and the need for management data.

As for automation, it will be critical in the reporting arena because of manpower reductions and increasing needs for information. General Watts also discussed personal financial responsibility with emphasis that we're here to help our folks with financial difficulties, but we expect payment for debts owed the U.S. Government.

This year's session included remarks by **Major General Donald A. Logeais**, Commander, 21AF. General Logeais discussed the major responsibilities of the 21st Air Force. He also provided some valuable insights on some of the things he sees affecting the Air Force mission—crew turbulence, contracting out, and logistics support. He feels we need to be careful we don't lose flexibility and control while trying to resolve our manpower reductions or the likely result will be an adverse affect to the Air Force mission.

The theme of this year's executive session was *Managing Rapid Change*, which is apropos to the ever-changing environment we are currently in—particularly with the *Goldwater-Nichols Reorganization Act*. The Air Force Comptroller and staff became part of the Secretariat (SAF/AC) on 27 March 1987. SAF/AC approved an internal realignment plan to meet the objectives of the Reorganization Act on 24 July 1987. All areas of Comptrollership were impacted by the assimilation of some functions and staff of the former Office of the Assistant Secretary of the Air Force (Financial Management) with the Office of the Comptroller. The reorganization was complicated by headquarters manpower reductions that were mandated as part of the Reorganization Bill. However, most of the problems have been overcome, and the new organization and staff are settling into place.

Some hot topics of discussion included the impact of Gramm-Rudman-Hollings **(G-R-H)** and reprogrammings, and the FY 88 O&M outlook. **Major General Leo W. Smith II**, Deputy Comptroller for Budget, reviewed the latest information on G-R-H II. One program has been exempted from reductions—Military Personnel. The new G-R-H law features new mandatory deficit targets, a new timetable, and restoral of an automatic trigger mechanism. [Sequestration was not invoked on 20 November 1987.] Numerous reprogrammings during FY 87 created turmoil. In several cases, the Air Force could not control the situation. Because of Congressional attitude toward reprogrammings, we must try to avoid them.

Considerable emphasis was placed on improving reporting timeliness. In responding to this necessity, **Brigadier General Mark J. Worrick**, Commander, Air Force



General and Mrs Watts with the hosts—the Oglettis and the Scoolers—of the 1987 Executive Session.



Generals Metcalf and Miller with Colonels Doc Smith and Ken Krause of the Citadel staff.

Accounting and Finance Center, summarized the efforts underway. Corrective actions are being developed through the cooperative efforts between AFAFC and AFCC to identify communication and data automation problems. Several MAJCOM Comptrollers commented on the data automation and communication problems they have experienced, as well as their efforts to minimize the impact. It was stressed that we must not sacrifice accuracy for timeliness.

Discussions among conferees included other key items of interest. General Worrick indicated that improvement had been made in Separation Indebtedness cases, but more was needed. He also indicated that a central clearing house is being established at AFAFC to reconcile check issue reporting with the Treasury.

Major General Charles D. Metcalf, Air Force Logistics Command Comptroller, reviewed the success of AFLC's SURE-PAY test with new civilian employees. He proposed consideration by the corporate Air Force for mandatory SURE-PAY, and stated criteria could be established for military members. Tactical Air Command Comptroller, **Colonel Charles L. Martin, Jr**, stated that TAC has requested approval to institute mandatory SURE-PAY for military members in mobility positions which would help alleviate problems for members in obtaining their checks during mobility exercises. SAF/AC will consider readdressing mandatory SURE-PAY.

Colonel M.L. Haines, Deputy Comptroller for Cost and Economics, discussed the role of Cost at base level, Third Party Financing and cost training—a *Cost Analysis Handbook* is being published to help in training efforts as well as in performing cost analyses. Overseas cost training workshops are being considered. Colonel Haines also discussed the need for comptrollers to stay tuned to automation initiatives because of the implications for Cost of the Major Automated Information System Review Council **(MAISRC)** process.

Mr John W. Boddie, Deputy Comptroller for Financial Policy and Banking, emphasized implementing audit/inspection recommendations and following up on corrective actions are important parts of the Internal Control Review program. With regard to the process of identifying and reporting material weaknesses, SAF/ACR agreed to provide MAJCOMs feedback on information submitted to OSD.

Colonel John S. Hubert, MWR Comptroller, summarized recent actions in MWR financial management. He explained the base "Single NAFI" test being conducted which consolidates results of operations from all base NAFIs except billeting, restaurants, and civilian welfare funds. Accounting for profit centers will continue in order to evaluate operations. The single NAFI will allow the base MWR officer more flexibility in management. The central funds were also restructured effective 1 October 1987. This was designed to allow better visibility and control over the central funds.

Discussion on Comptroller Force Management, led by **Colonel Alex L. Graham**, Assistant Comptroller for Plans, covered such topics as wartime manning; manpower standards versus manning; manpower decreases due to automation; contracting out; cross utilization/technical expertise and the NCO population. He also gave a brief summary of the recent wartime planning activity. MAJCOMs expressed concern about giving up manpower to pay for automated systems; and a broad ranging discussion on enlisted career development, training, cross utilization and assignments ensued. **CMSgt Ruall "Rip" Sewell** interjected his findings during field visits for a better understanding of the enlisted force needs.

A consensus was reached among the conferees to change the name *Comptroller Office of the Future* **(COOF)** to **System 2200** to reflect the progress achieved by the program.

Spouses were invited to accompany the conferees and had their own agenda. They were able to enjoy an exciting adventure into the history of Charleston and operations of the Military Airlift Command. The conferees and spouses were privileged to undergo the experiences of eating in a field mobile kitchen and seeing an operational demonstration of Military Airlift Command's C-141 airlift support.

The Executive Session finale was the opportunity to view a parade done in the dress "salt and pepper" uniform by cadets of The Military College of South Carolina—The Citadel. The Citadel supports three military services and dates back in history to its establishment on 20 December 1842. After the parade, the Executive Session group visited with the Commandant and other members of the Citadel during a reception in Mark Clark Hall, named after General Mark Wayne Clark who served as the Citadel's President from 1 March 1954 to 30 June 1965.

The conference format for this year's Executive Session was designed to foster open discussion among conferees in lieu of formal briefings. The feedback was very positive, especially with regard to the conference format. The participation and crossfeed of information among Comptrollers through "one-on-one" across-the-table discussions were beneficial and rewarding experiences. There was a lot of communicative exchange among the Executive Session Group with a promise for an increased exchange of communications by SAF/AC in the future.



Col Krause overlooking the attendance review between General Watts and Ms Bryant, Protocol Director, before the Citadel parade.



General Watts with the Regimental Commander and staff.

AFO at the Tip of the TAC Sword

by Capt Inga O'Neill

Being an Accounting and Finance Officer **(AFO)** is a challenging and exciting job. However, little did I know how challenging it would be when I was notified that my first account would also be my first overseas assignment. My destination—Howard Air Force Base in tropical Central America.

Upon notification of my assignment, I was bombarded with people telling me what a "sleepy hollow" it was—characterized by the long, lazy sunny days, and 4-day work weeks. I didn't really believe them so I decided to call the current AFO to get the true scoop. It took all day to get an AUTOVON line to Panama; I should have realized something was amiss at that point. When I finally got an AUTOVON line, the AFO was not in his office so I spoke with the Comptroller. He seemed like a very nice man—helpful and informative. I was right! When he asked me if I had any experience with FMS (foreign military sales), I thought he meant the squadron! Once again, I should have had a premonition. Maybe my naivete was because I was a "rookie" second lieutenant or maybe it was because I was so anxious to get my first account, but I somehow failed to recognize the cautionary signs that were on the horizon. Eager and willing to take on the world, I charged off to Panama!

As I stepped off the "Freedom Bird" flight that July afternoon, the hot sun proudly reflected off my brand new first lieutenant bars, my breath was taken away partly by the beauty of the mountains and partly from the rush of hot, humid air that I would soon learn was a normal phenomena of the Panamanian wet season. I was greeted by the Comptroller, AFO, my sponsor, and the NCOIC of Accounting and Finance. They quickly made me feel welcome, settling me into my new home.

It didn't take me long to realize what challenges the future would hold. While Howard AFB is not the largest Accounting and Finance operation in terms of personnel assigned or pay accounts serviced (approximately 2,500), the breadth and scope of issues and activities can sometimes be mind boggling. Let me share a few of them with you. I was barely in the driver's seat when my first real issue cropped up—aiding in the "rescue" of an imprest fund cashier in Peru. Apparently, some unpaid bills had accumulated during an exercise. As my imprest fund cashier prepared to depart the country as the "last man out," he was "detained," and the bills were presented for payment. Well, I don't know about other AFOs, but if the subject of helping imprest fund "hostages" find their way back home was taught in AFO school, I must have been asleep! To make a long story short, I galloped in on my "white horse" and saved the day.

Many Accounting and Finance offices have geographically separated units **(GSUs)** and Howard AFB is no exception. But, how many AFOs have the opportunity to service GSUs in 23 different countries? Our GSUs include attache and embassy locations, communication sites, and others. In many cases, our customers are high-ranking officers—in some instances our long distance VIP treatment produces interesting situations. We strive to provide excellent pay service to all members, but our GSUs offer a special "opportunity to excel." Our biggest problems stem from having to use antiquated telephone and mail systems. Believe me when I tell you the mail service is nothing to write home about! Given the choice between using the local mail service and taking our business to the pony express, I'm more inclined to use the latter method. The best and most available method to conduct our long distance business is by using the mission radio. After an indoctrination period, mission radio becomes almost second nature around the office. I often walk through Military Pay to the sounds of the word "over" at the end of every sentence. It does take some getting used to. The first time I used the setup, I kept forgetting to say "over," and couldn't understand why the party on the other end wouldn't answer me. When we were done, I couldn't resist saying "Roger, wilko and out"—John Wayne would have been proud! Needless to say, the need for this type of customer service exists at Howard AFB and we'll continue to press on to provide assistance to these members any way we can.

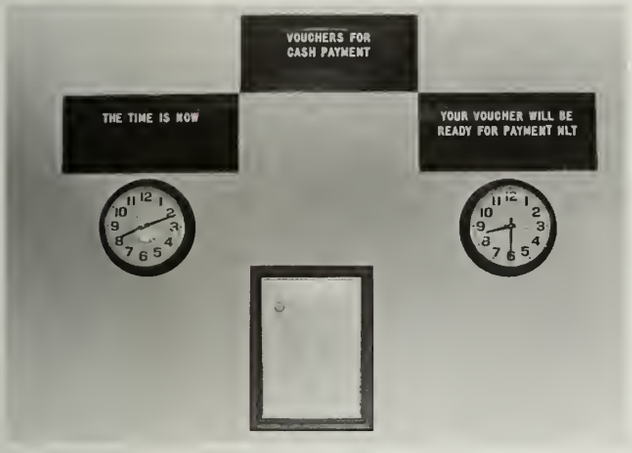
One of the sensitive issues that affects both Military and Civilian Pay is **SURE-PAY**. Panama is a "cash and carry" economy and it is very difficult to make any purchase off base with a check. This situation, coupled with the fact that there are limited banking facilities on base, creates a situation that is not conducive to SURE-PAY. I am fortunate to have very imaginative airmen in Military Pay who have conducted several campaigns to increase participation. Our most successful one was the infamous "SURE-PAY Express." Military Pay personnel built a small cardboard train which they "wore" around base, visiting the post office, work sections, and various commander's calls. They had a lot of fun with it, taking a lot of good-natured teasing until one day some children started throwing candy at one of the airmen, while wearing the train in front of the post office. He came back to work saying that was the "last straw." We still tease him about his "way with children." Sometimes I feel sorry for any customer who comes into Finance that isn't on SURE-PAY, because he/she is immediately surrounded by Military Pay personnel giving them all the reasons they should "sign-up." I guess the troops are afraid I will make them wear the dreaded "train" again. SURE-PAY will continue to be an issue here. With the recent opening of the American Express automated teller machine at Howard AFB, we hope to increase our participation rate even more. As a matter of fact, we have another campaign in the planning stage now.



How many of you think of Civilian Pay as a ho-hum job? I did until I came here. Prior to coming to Panama, I only heard passing remarks about the Department of Defense Dependent School **(DODDS)** payroll system. Now I find myself involved with the responsibility of paying teachers and keeping the books for the local Panamanian pay system. Civilian Pay personnel in the Accounting and Finance network understand which "normal routines" occur in our current DAF civilian payroll system. At Howard AFB, our "normal routine" payroll tasks are complicated because we deal

with no fewer than 26 diverse pay plans, working with two civilian personnel offices (one Air Force and one Army), and having no **EFTS** (Electronic Funds Transfer) capabilities. The 26 pay plans include the numerous variables unique to DODDS and the local Panamanian payroll system. We have systems for those hired before or after the Panama Canal Treaty—both with differences. We "stay on our toes!" Believe me, the wide variety of situations and problems we encounter every pay period can't always be solved with a snap of the fingers.

Our Travel Section has its share of challenges too. In a normal day, Howard AFB is host to over 400 TDY personnel from all over the world. Many are just stopping over on their way to other places in Central and South America. Paying travel advances is a full-time job on its own, not to mention an ever-increasing number of emergency leaves and short notice TDYs. More times than you can imagine, our in-house joke is about being like "on-call doctors" who get called in the middle of the night and on weekends. Truly, this is a reality! Our travel SMA (subject matter area) began offering *Pay-As-You-Wait* service in September 1985. Our turnaround time for vouchers averages 10 minutes. This is remarkable, especially when you consider the fact that all our vouchers are "overseas" vouchers and require a little extra work when computing them.



There isn't a single section immune to the uniqueness of Panama. Commercial Services has the responsibility for funding continuing Air Force "Poker Buff" operations in Honduras. Imprest fund cashiers are appointed from the deployed unit for "Poker Buff." We ensure they are trained, on orders, and receive funds to perform their duties. This produces its own share of problems, as these cashiers are only on a 90-day rotating TDY and are at Howard for a very short time before moving on to Honduras. After 90 days, the next deploying unit will supply the cashier and the cycle starts all over again. Our unique disbursing functions are often not specifically recognized "by the book," so we engineer our own "flying by the seat of our pants" methods to get the job done. Decisions to make payment to the Honduran phone company before they cut off the only phone service available became routine after a while and at times I feel like a diplomat negotiator! The last time I checked, the Uniform Commercial Code didn't exist in Honduras, so it is always interesting in the Commercial Services arena.

Materiel has its hands full dealing with many issues, one of which includes fuel payments for the entire Central and South American region. When Honduras threatened to cut off fuel supplies to our aircraft if we didn't "pay up" on some back fuel issues, the Comptroller, Chief of Materiel, and I went TDY to work the problem. Again, the "pick up the phone and call" solution didn't work. The trip was quite an experience for many reasons. It was my first time on a military plane (we flew on a C-130). It was just like the movies, web seats and all. I kept waiting for John Wayne to stroll out of the cockpit and tell us it was time to bail out! Needless to say, we landed safely and as I stepped off the plane I felt like I had stepped onto the set of *M.A.S.H.* All in all, it was a very productive week and after solving yet another problem, we all came home heroes—at least in our own minds!

Paying and Collecting is not without its problems. Limited banking facilities exist on Howard AFB. Since we provide check cashing for both government and personal checks, paydays are really hectic in Finance. The lines to cash checks were too long, so it was time to do something about our situation. Initially, we opened an alternate check cashing site at the base theater. It has worked well and our customers seem to like it. And now, of course, we have the ATM which should increase our SURE-PAY rates.



Ultimately, we hope to get an **AMEXCO** branch bank on our base. Until then, check cashing will be our big problem. The TDY personnel, the emergency TDYs and the check cashing requirements all rolled together provide the Chief of Paying and Collecting the challenge of maintaining our cash at acceptable working levels while not exceeding our cash authorization.

Well, I hope you see that being the AFO at Howard is full of exciting, not so run-of-the-mill challenges. I couldn't possibly go into them all; but, hopefully this article represents a good look at the accounting and finance business in Panama. If any of you are interested in more of what goes on, please give me a call. I'll be here through the summer of 1988. In the meantime, I'll enjoy the sunsets over the Atlantic (no, this isn't a typo—it really does rise over the Pacific and sets over the Atlantic) and wonder what tomorrow will bring. As the Air Division Commander, **Colonel Hal Watson**, proudly states: *Howard is at the tip of the TAC sword and we have a growing and dynamic mission. I'm sure whatever tomorrow brings, will be interesting.*

I couldn't agree more.

Capt O'Neill is the Accounting and Finance Officer, United States Air Force Southern Command (USAFSO) (TAC), Howard Air Force Base, Panama. She has a BBA from Southwest Texas State University in Accounting. Prior to her current position, she was the Deputy Accounting and Finance Officer at Maxwell Air Force Base, Alabama. She is a member of the American Society of Military Comptrollers.



An Organization for All Futures

by Col LeRoy W. Buxton

In late 1985, Pacific Air Forces Accounting and Finance (PACAF/ACF) concluded that the findings and recommendations of the *Comptroller Long-Range Objectives Plan and Strategies* (**AC-95**), and the need for reorganization the plan made obvious, could be partially applied today. Accordingly, on 1 December 1985, PACAF/ACF asked the Accounting and Finance Office at Misawa AB, Japan, to test a reorganization of *Commercial Services and Materiel* subject matter areas (**SMAs**). Those behind the idea hoped to realize improvements in effectiveness, productivity and personnel management flexibility as projected by the **AC-95** study. They have not been disappointed. The success attained provides a blueprint for others to follow and sets the stage for future total reorganization of accounting and finance offices.

The reorganization at Misawa involved the merger of the like functions of *Commercial Services and Materiel SMAs* into a single section and the transfer of reporting functions from *Materiel* to *Accounts Control*. The newly formed section was subdivided along functional lines into customer service, accounts payable, and accounts receivable units with duties and responsibilities as follows.

Customer Service Unit

The customer service unit handles all walk-in and mail-in business. The unit receives all incoming documentation, updates control logs, and makes distribution to the accounts receivable and accounts payable units. (While these tasks were left in the combined SMA, they could easily be transferred to the AFO administration office.) The customer service unit's primary task is service to walk-in customers. The people in the unit take care of vendor payment status requests, certification of funds availability, collection voucher preparation, Class B telephone customer bill inquiries, etc. They do no accounting in the sense of tracking balances and updating computers, although they do use a computer terminal for customer-related inquiry purposes. All documents, once processed beyond the customer service point, are passed to the accounts payable or receivable units for further processing. This unit, stripped of its documentation distribution function, could be easily transitioned into an AFO customer service branch at a future time.

Accounts Payable Unit

The accounts payable unit handles all payables and miscellaneous functions which do not fit anywhere else; e.g., the daily reconciliation of supply system products. A central payables file is maintained for all contractual documents (Medical and Dental, Commissary, Fuels, Base Supply and Commercial Services). While there are several ways that workload could be distributed, Misawa distributes work, through the voucher preparation point, to technicians by type of contracting document or by a series of documents. Final preparation of vouchers for Paying and Collecting and computer processing of **MAFR** and supply system transactions rotates among the technicians daily. One of the keys to the success of the organization is that the work is distributed so the technicians convert from commodity-based specialists to accounts payable generalists.

Accounts Receivable Unit

The accounts receivable unit processes all receivables and maintains supporting computer system data bases like the PACAF Automated Telephone Billing System to be replaced by the Base Accounts Receivable System (**BARS**) under COOF [now System 2200]. The people in this unit modify the automated bills generated by the Standard Base Supply System to include all receivables for a debtor in a single monthly bill (**BEAMS**, **VIMS**, Medical and Dental, official toll call, etc.). This eliminates multiple bills and collection processing, thus reducing work for both the customer and accounting and finance personnel. As of this writing, this manual bill consolidation is being automated by **MSgt Jack Smittick**, Chief of Commercial Services and Materiel at Misawa, and once BARS is implemented, this process will become even easier. The accounts receivable part of "No Check Drawn" vouchers is processed by this unit, while the accounts payable unit processes the disbursement portion. This aspect of the organization does not save any work, but it does provide for functionally based workload distribution.

Reporting

Air Force Stock Fund (**AFSF**) Trial Balance reports and the Avfuel Management Accounting System (**AMAS**) were transferred to the Accounts Control (**ACA**) SMA. The AFSF Trial Balance reports are prepared by ACA with Services and Materiel providing assistance in researching invalid balances or questionable conditions. In a general report preparation sense, preparing these reports is not significantly different than General Funds General Ledger or Industrial Fund Trial Balances which have been prepared by ACA for some time. AMAS is basically a cost accounting system and has no direct relationship with other processes in Materiel. Services and Materiel forwards the D27, AMAS transactions and associated transactions to ACA where the AMAS (GX) data base is updated and monthly reports are submitted. Transfer of these reports is a transfer of work and does not

generate immediate work savings; however, it allows Services and Materiel to concentrate on the three primary functions previously discussed. The transfer also sets the stage for ACA to evolve into a system management, funds control, and reporting branch for the AFO or Comptroller.

The organizational change does require waivers of certain regulatory guidance. First, there is the requirement for an AFO to be SMA structured with specific duties prescribed for each SMA. Second, there is the requirement for separate SMA vouchers specifically identified by SMA prefix and the prohibitions against consolidation of SMA document files. Third, workload reporting for purposes of manpower allocation is combined under the reorganization and requires special reporting.

The reorganization also allowed the movement of some resources to meet other requirements within the Accounting and Finance Office. Even if no manpower savings were realized, the reorganization is beneficial for other reasons.

PACAF/ACF and the AFO personnel at Misawa AB are very pleased with the pluses of the organization. Management (**Lt Krista Evans**, AFO, and **MSgt Smittick**) points to the broader experience of the technicians in the payables unit as the first plus. The updating of all payable systems by all technicians generates a work force of generalists. This significantly reduces the impact of personnel PCS moves or temporary absences due to cross-utilization, leaves, etc. The organization also builds on the training provided in the basic technical training course at Sheppard (since October 1985, Commercial Services and Materiel). Also, the "troops in the trenches," both enlisted and local national civilians, are pleased with the combined office structure. As **TSgt Jun Manola**, previous Chief, Commercial Services at Misawa, says: "The people find the work more interesting, there is an increased sense of working together as a unit now that tasks are not desk based, and the work is definitely more evenly distributed. No one has to come back after being away for a week or day and find his or her desk piled high with work."

As a step toward the future, the organization has many advantages. Training requirements are reduced while overall job knowledge is increased. The organization gives direction to future systems design, whereas the traditional organization is being driven to greater specialization in current system developments. Greater use of the latest technology and software will be possible even to the point of using commercially developed software. Fewer regulations will be required and internal controls can be strengthened. Finally, the elimination of redundant processes in the organization increases effectiveness and productivity in the AFO.

PACAF/ACF believes the benefits gained from the test at Misawa warrant command-wide implementation. While there will be some physical space problems to work and some impact on civilian job descriptions and grades to consider, PACAF views this initiative as a step toward attaining the objectives of **AC-95** and potentially beneficial for other major commands. The success has also generated thoughts of mergers on the disbursing side of the Accounting & Finance Office—thoughts that will lead to another test and another giant step toward attainment of a Comptroller organization for the future.



Col Buxton is Director of Accounting and Finance for the Pacific Air Forces (PACAF). He holds a bachelor of science degree in accounting from Indiana University and a master's degree in business administration from the University of Southern California. Prior to his assignment to PACAF, Col Buxton was Director of Network Operations at AFAFC. He has a broad background in appropriated and nonappropriated accounting and finance. He is a member of the American Society of Military Comptrollers.

HAPPY NEW YEAR

to *All* Personnel Serving in the

Air Force Comptroller Family

Training for Your Promotion

by MSgt Agnes Ericson

Many articles have been written concerning training. Training is an everyday word with all the good intentions of beginning when "the rush is over." Everyone expects to be trained by someone, but there is one training that only you can begin and succeed at without help from anyone else—*training for your promotion*. This article is intended to increase your awareness of *your* responsibilities in the Air Force Weighted Airmen Promotion System **(WAPS)**.

Promotions in the Air Force have always been very competitive and this past year was one of the toughest because of the decrease in the selection rates. Each grade's selection was down an average of 8% from last year. However, even with these decreases, promotion in today's Air Force is still achievable because the WAPS is designed to allow each individual to control and contribute to his/her destiny. For promotion to **E5/E6/E7**, this means you must be prepared and score well on the Skill Knowledge Test **(SKT)** and Promotion Fitness Examination **(PFE)**. For promotion to **E8/E9**, completion of all Professional Military Education **(PME)** offered is a *MUST* and cannot be overemphasized. Lack of PME reduces the total weighted score, the chances for higher level endorsements, and the overall board score.

To all who were included in the 1987 selectee category, I congratulate you. It was tough competition. To all who were in the nonselectee category, I offer the following ideas in hopes of helping you to increase your chances next year.

Know What You Have To Study: Studying old Career Development Courses **(CDCs)** which you may have left over from your upgrade training days may not have the current information needed to prepare you for the test. **AFP 398**, *WAPS Study Reference Guide*, is published twice a year (May and September) and is maintained by your unit WAPS monitor. The September issue contains the most current study reference information for those testing in January-April of the following year.

Know How Promotion Tests Are Written: The PFE is written to the knowledge level—word for word from the reference. Your *PFE Study Guide*, **AFP 50-34**, contains a military training standard knowledge code key. Use this key when studying your chapters, and concentrate on the **"C"** and **"D"** levels. The SKT is written to both knowledge *and* comprehension levels. SKT questions will *not* necessarily be word for word from the reference. You will have to know the material, determine connections, and understand concepts. To do this, you need to read your CDCs.

Study Current Reference Material Each Year: Promotion tests are rewritten each year. Historically, the **672XX SKT** has had a major revision each year because our career field is continuously changing. This means that what was on the test last year may not be on the test next year.

Do Not Concentrate Your Study Efforts To PFE Only: I know it may seem easier to study only one book (i.e., the *PFE Study Guide*) and aim for a high PFE score than it would be to study the numerous volumes of CDCs, but did that work last year? The information contained in the CDCs is important not only for promotion testing, but also for job proficiency. Don't be misled into thinking experience alone will get you promoted. Experience helps, but SKT questions are taken from the CDCs and not from your specific job performance.

Do Not Cram!!! Set Up A Regular Study Routine Instead: Individuals who cram for a

test tend to become confused in thinking out the questions and reading things "into" them. Shorter, more frequent study sessions produce much better results. One of the more popular study techniques recommended in your PFE guide is the **"SQ3R"** method. This method has five steps and must be done in the proper sequence for the best results.

★ **S = Survey—Survey the material.** Determine general content by reading headings, subheadings, and sub-subheadings. Then scan each paragraph for the topic sentence.

★ **Q = Question—Develop questions about the material.** Ask yourself questions about what you read in the headings and subheadings. In your CDCs, each paragraph objective is followed by questions. Answer these questions like you did for your upgrade training.

★ **R = Read—Read the material carefully and look for answers to the questions you developed.** Start at the beginning and read *all* the material. Be sure to study all of the illustrations too.

★ **R = Recite—Rephrase the material in your own words and again answer your questions.** For some people it is best to recite verbally. Doing so will help you to understand the material better.

★ **R = Review—Think about the material and re-read areas which are not clear in your mind.** You should spend at least half your study time in the review step.

Establishing a study program, sticking to it, and being prepared to take the test can highly improve your chances for promotion. By improving your test-taking skills your promotion chances will be even further enhanced. Here are some additional suggestions.

★ **Read The Entire Question As Written**—Then be sure to read *all* the choices before selecting your answer.

★ **Do Not Read "Into" The Question**—Trying to analyze the question in length will only confuse you.

★ **Look For "Definite" Words**—Words such as *always, never, must, only, all, none, not* or *except* can help you eliminate some obvious distractions.

★ **Skip Questions You Are Unsure Of And Answer Them Later**—Sometimes an answer may be found later in another question.

★ **Consider Starting The Test From The End**—If the first five questions are too difficult you may do better starting the test with the last question first. *Be careful*—see next suggestion.

★ **Always Be Careful When Marking Your Answer Sheet**—Be sure to mark the answer which corresponds to the question you are answering.

★ **Review The Test A Second Time**—Now, answer those questions you skipped the first time. If time permits, review the remaining test questions you were not positively sure about keeping in mind the next suggestion.

★ **Do Not Change Your Answers**—Unless you are absolutely, without a doubt, sure your first choice was incorrect.

Training for your promotion is not an easy task and there are no guarantees you will be promoted just by following the suggestions listed above. However, I am sure you *will* benefit from the knowledge you gain if you are prepared. Remember, your career and your promotion are in your hands.



MSgt Ericson is NCOIC of the Plans and Programs Directorate, Deputy Chief of Staff Comptroller, Headquarters Military Airlift Command, Scott AFB IL. Her primary duties include managing the MAC Comptroller Training and Cross-Utilization Programs and serving as staff action officer for implementing Comptroller Squadrons within MAC. She has an associates degree in Financial Management from CCAF and is attending Park College, pursuing a bachelor's degree in Management Human Resources. Sgt Ericson entered the US Air Force in 1972 and tours of duty have included Kadena AB, Okinawa, Grand Forks AFB ND, AFAFC, and Rhein Main AB, Germany. She is a member of the ASMC.

Ratings for Best Article of October 1987 Issue

First Place: ***Taming the Training Monster***
by Capt Hardy M. Lister

Second Place: ***No More Green Eyeshades***
by Ms Dorothy Bogrett

Third Place: ***Accounting and Finance Cross-Utilization: How Well Is It Working?***
by Lt Col Vladimir Tkach

The Base Comptroller and Installation Personal Financial Services in the 1980s

by Maj Wayne M. Bedor

My purpose is to outline the base financial services environment and explain some differences in the organizations that provide these services. I will also describe the changes wrought by the *Monetary Control Act of 1980* and what its impact has been at the installation level. In view of some of these changes, I will highlight what I believe will be future problems in retaining these services on bases and what solutions are available to the government to increase the probability of their retention. Additionally, I will address the overseas military banks and what I view to be problems and solutions for improving their services. Finally, I will state how the Comptroller can use the *Personal Financial Management Program* **(PFMP)** to enhance financial services on the base.

During the 50s and early 60s, the base comptroller, like most other people, viewed the bank on base as a place to purchase money orders, travelers checks, and perhaps maintain a savings account. Later in the 60s and early 70s, as Air Force people became more aware of the availability and usefulness in their personal lives of services offered by financial institutions **(FIs)**, banks and to a lesser extent credit unions **(CUs)** became more important to the base population. In the late 70s and early 80s, the role of the base banks and CUs expanded as Air Force people became more sophisticated in their personal financial management. The Air Force's introduction of the PFMP in the late 70s also lent further importance to the role of financial services to the base population.

Since the base comptroller is the focal point for base relations with the bank, CU, or any other FIs servicing the base, the incumbent must be familiar with those organizations and the constraints within which they operate. This knowledge will enable the comptroller to maximize the quality of financial services on the base. Generally, an effective, dynamic comptroller with a smoothly functioning budget shop, accounting and finance office **(AFO)**, and cost office also works closely with the financial organizations to get the most out of what is available. Communications are good, coordination resolves incidents before they are problems, and the commander and base population perceive services to be positive in contrast to where the comptroller does not have a healthy working relationship with the bank and CU.

Base Banks

Banks on bases are required to serve the official/quasi-official entities on the base, i.e., disbursing officer, commissary, nonappropriated fund activities, etc., as well as provide essential financial services to individuals. The Air Force officially encourages utilization of the base banks to the extent possible by base activity managers, as well as the general population. Although this encouragement cannot be to the exclusion of other FIs on the base or in the local community, it is clearly intended to promote the use of the bank for efficiency of base operations and foster maximum use of the service by base personnel. Since the Air Force benefits from the presence of the banks on bases, it is not unrealistic to expect the Air Force to want to keep them on its bases since they greatly facilitate the operations of the disbursing officer and other activities that require banking services. Ideally, this can be accomplished by activities and personnel conducting business at the banks which will enable the bank to generate profits in order to continue services to the base. Since the base population/market is finite, bases are limited to one bank, except in unusual cases where there is a large enough population to support two banks. All guidance and restrictions regarding installation banks are outlined in **DODD 1000.11**, **DODI 1000.12** and **AFR 170-7**. These directives require that each installation have a formal written agreement with the FI located on the installation.

Overseas Banks

The majority of bases overseas are served by banking facilities under contract to the Department of Defense **(DOD)**. Services, products, fees, and operating hours are outlined in the contract. Revenues generated by facilities under contract are offset against expenses and the contractor is paid a fee for services provided under the contract. When operating expenses and the fee exceed the revenues, the shortfall is paid from appropriated funds. Historically, the entire system has operated at a loss. Individual base comptroller input to the government/contractor negotiations, which outlines services, fees, operating hours, etc., provided under the contract, is through respective service department channels, unified commands, and local contractor management. Also, the contractor can influence the quality of local facilities through base funding of improvement projects.

Credit Unions (CUs)

The Air Force recognizes the need for systematic savings and additional sources of credit for its people. Consequently, credit unions are also authorized to operate on bases. Although base banks are required to service all organizations

on base, the CUs are only required to service their membership and are responsible to the membership, board of directors, and regulatory authority. Consequently, base relations are somewhat different than with the banks. The base comptroller is normally tasked to be the commander's point of contact with the bank and CU. This gives the comptroller the opportunity to influence and improve the quality of service both FIs offer the base. **DODD 1000.10** and **AFR 170-17** govern relations between bases and the CUs. As with the banking directives, they require a formal written agreement between the CU and the installation.

Personal Financial Management Program (PFMP)

The Air Force introduced PFMP in 1977 with much publicity about the thousands of military personnel qualifying for food stamps and other welfare entitlements as a result of several years of single-digit cost of living allowance increases amidst double-digit inflation. The purpose of the PFMP was to improve the economic quality of life for Air Force members. A worthy goal, it was to be accomplished through a three-tracked counseling, education, and informational program. Although PFMP was established to be operated under the auspices of the comptroller, in many instances since 1986 it has been moved into the bases' Family Support Centers **(FSCs)**. This trend will continue until 1992 when FSCs are expected to be on all major USAF installations. However, in the interim, while it is under the comptroller, it is only as useful and dynamic as the comptroller makes it. Since no personnel authorizations have ever been approved for administration of the program, it is merely a "paper program" at many Air Force bases.

Changing Environment

In 1980, the financial services industry was dramatically changed by the passage of the *Depository Institutions Deregulation and Monetary Control Act of 1980*, more commonly known as the *Monetary Control Act of 1980* or the *Omnibus Law*. This law was passed to facilitate the introduction of competition in the industry. Deregulation was to be accomplished by lifting interest rate controls, authorizing interest bearing checking accounts (negotiated order of withdrawal **(NOW)**), and expanding the powers of credit unions and savings and loan **(S&L)** associations, as well as a myriad of other changes which would revolutionize the industry. The restructured competition has greatly affected the 40,000-plus FIs in this country. An ominous impact is the decline of the number of organizations that will survive the vigorous competition. For example, there were 22,000 CUs nationwide in 1978 and only about 19,500 by 1986, as the stronger ones swallowed up the weaker ones. This trend will continue as the weaker/smaller FIs find it more difficult to make the heavy capital investments required to increase automation and introduce the products required to stay competitive in the marketplace. Also, as interest rates became deregulated on bank/S&L savings accounts, the competition for the larger and business deposits became keener. The chief beneficiaries of the new competition are the large depositors. The FIs will/do feel the increases to their interest rate expenses. The FIs will pass along some of the increased interest costs, but will be forced to absorb some of the increase in order to remain competitive. Under full interest rate deregulation, the only limiting factor to how much is paid will be the FI's desired level of profitability.

Impact of the Monetary Control Act at Base Level

Since deregulation, all FIs are more concerned with return on investment **(ROI)** for their capital investment and the profitability of specific products and services. For example, during the last couple of years, several banks have closed on DOD installations in California because a major bank was not receiving the required ROI on its base facilities. Alternatively, in 1981, the American Military Bankers Association convinced the Defense/Treasury departments to authorize on-base banks the authority to charge up to a $1.00 US Treasury **(TUS)** check-cashing fee. Previously, this service had to be provided free to account holders/non-account holders alike. The $1.00 ceiling was removed in 1985.

In the 70s, many installation banks offered free checking accounts without a requirement to maintain a minimum balance. This was even more prevalent when the account holder was a SURE-PAY participant. Now with the banks' costs of servicing a checking account running $50-$100 per annum, it is the rare bank that offers this generous service free in hopes of attracting additional account holders. Currently, in addition to requiring a substantial minimum checking account balance of $200-$500, oftentimes banks will assess service/transaction fees. Normally, NOW accounts will not assess service fees, but will require even larger minimum balances of $500-$1,500 before interest can be paid on the account. Each product is expected to pay its own way as profitability is squeezed by increased interest rate costs, other operating costs, and tough competition from non-banking FIs.

The Omnibus Law allowed CUs to encroach on many of the services normally offered by banks. Credit cards, debit cards, automated teller machine **(ATM)** networks, real estate loans, and trust accounts are common services offered by most CUs with more than $50 million in assets. Many DOD CUs fall into this category and compete head to head with the base banks. As a result, in the past few years, several banks have withdrawn from Air Force bases where operating losses precluded their continued presence. The banks' most profitable business had migrated to the base CUs or to off-base FIs. The base banks were then left with the least profitable low balance accounts and costs of processing the disbursing offices' deposits and providing them with cash. It appears this trend will continue and fewer base banks will be able to remain profitable as CUs and other off-base FIs take away the banks' traditional customers. →

Conclusion/Recommendations for Comptroller Improvement to Financial Services

Up to this point, I have described the environment of the financial services at base level. Now I will discuss ways a comptroller can influence and improve/extend these services at his/her base. As I stated earlier in this article, the effective comptroller works closely with his/her AFO, budget officer, and cost shop. . .and the bank, CU, and PFMP.

Base Banks

The banks on bases are feeling the cost squeeze. This will have an impact on whether they stay on base and serve the base population or remain in the local community to serve a broader and generally more lucrative market. The comptroller should ensure the bases are not placing undue requirements on the banks. Their agreement, although not required, may say the bank will provide free TUS check-cashing service or free depository service to the disbursing officer. If the bank provides these free services and the bank is marginally profitable, then discussions may be in order to determine how to ensure the bank is not forced to close its on-base facility due to its lack of profitability. If necessary, efforts should be made to revise the agreement between the base and bank to authorize TUS check-cashing fees. Also, the bank in conjunction with the Treasury Department should reassess depository fees charged for AFO services. To further reduce demands on the bank, cash for the AFO and retail services on the base could be recycled from the cash-generating organizations, such as the commissary or the base exchange to the organizations that do require cash.

The comptroller should also be aware when the on-base bank is clearly profitable. In this case, he/she may want to discuss with bank management the opportunity to extend services with an ATM, drive-up/walk-up windows, night depositories, more responsive operating hours, or any reasonable request that is common service in the civilian community. As an example, many large bases could benefit from an ATM not co-located with the bank to ease congestion or deliver cash-dispensing services closer to the customers' workplace. The comptroller must remember that any suggestions to bank management are just that, suggestions, and should never hint at being directive as this can sour the best relationship. Regardless what the base officials may think, the bank can only operate on base if it is profitable and bank management knows best what will maintain profitability and not the base officials. All contacts with the bank must be conducted with restraint and professionalism, since the comptroller represents the commander.

Development of a good base/bank working relationship takes time and effort on the part of the comptroller. The relationship should work both ways, with the comptroller assisting bank management in tracking down check bouncers and loan defaulters within the limit of Air Force directives. Ensuring the bank management is informed of any unclassified operating requirements that could have an impact on the bank's services is another way to ensure communication channels are open. In short, the quality of the relationship will always be a function of the effort the comptroller puts into developing it.

Overseas Banks

Contractor-operated banks on overseas bases also offer opportunity to the comptroller for improving financial services. Traditionally, regardless of which company operated the banks, there was always a pervasive perception of poor service to the customers. From 1947 until 1977, the US Treasury was responsible for managing the overseas banking program. The DOD took over management of the program in FY 1978 and progress has been made as facilities, equipment, and services have greatly improved. However, much still needs to be done.

The OASD(C) and contractors should be more receptive to improving the system to attract the accounts of the more affluent military customers, such as senior NCOs and officers who frequently leave their high-balance accounts in the states during their overseas tours. They then use the overseas banks as check-cashing facilities.

Through major command/unified command/bank management channels, the comptroller can press for expanded services such as ATMs. Debit cards that could be used in the commissaries and base exchanges would also be an improvement for the customers, as well as all organizations that process the checks. Finally, at the local level, the comptroller could work with the civil engineer and bank manager to program and fund improvement projects for the bank.

DOD and the services should also ensure that individual non-account holders pay their own way. There should be fees for all non-account holder check-cashing services. These fees would generate more revenues, as well as encourage non-account holders to move their accounts to the overseas facilities. Although an unpopular policy, it is not inconsistent with the operations of banks in the civilian community. Unfortunately, many military personnel have the belief that they should receive free financial services by virtue of being in the military. It is an outdated belief that should be dispelled. Financial services should be paid for by the user and not subsidized by the taxpayer/government or other customers. An exception to this policy would be in remote locations where it would be unreasonable to expect the customer to pick up all the costs, since under the normal circumstances the bank would not be economically viable.

CUs

As stated earlier, CUs are only responsible for serving their membership and not the general base population. However, the comptroller can still influence the general standard of service if necessary. As with banks, it can include suggestions to alter operating hours to better meet base CU membership requirements, offer ATM service, walk-up/drive-up windows, etc. Most responsive CUs already offer these services, but any organization can be improved and that should be the goal toward which the comptroller's efforts are directed. Suggestions can be worked through the manager

or brought up to the board of directors or one of the committees that make up the board.

Since the future of some banks appears grim, it is even more important that the comptroller explore all options that are available when only a CU is on the base. In more than one case during the past few years, when a bank closed, excellent base/CU relations continued a relatively high standard of service to the base. In each case, the comptroller worked in a supportive, nondirective way with the CU coordinating the financial requirements of the appropriated, nonappropriated, and private activities of the base. The transition was smooth and rather than two weak FIs on the base, there remained one stronger, responsive FI.

PFMP

Where the comptroller still has direct control over the PFMP, it can be made more effective by recruiting and training the right people who can do what needs to be done on the base to serve the population. As this relates to base FIs, they should have access to all newly assigned, potential customers when the personnel first arrive on the base through in-processing briefings or educational classes. That is when they can let the potential customers know what services are available and how best to use them. At stateside bases, they should include what services are off base. Overseas, they should publicize the advantages and disadvantages of the overseas FIs. They should also include how best to make managing personal finances easier with the use of ATMs and foreign or dual currency accounts. A significant emphasis of the briefings should address credit and how best to manage it since PFMP managers throughout the Air Force cite poor credit management as the principle cause of financial difficulties for Air Force people. There are many other areas in which the PFMP can be used in conjunction with the FIs to expand services that are only limited by the imagination of the comptroller.

Summary

This article provided an overview of how an installation comptroller can improve personal financial services on base. The comptroller's efforts require that he/she know what services the base requires. This can be determined through the customers—people, appropriated and nonappropriated fund activities, exchange activities, and squadron and private on-base groups. The comptroller must also know what is available on base and the constraints within which the bank, CU, and PFMP operate. Banks and CUs in the states operate quite differently than their overseas counterparts. The comptroller, as the PFMP administrator, must know that the needs of his/her base in the states with mostly senior NCOs, officers, and civilians assigned will be considerably different than the overseas tactical fighter wing base with a large population of junior enlisted personnel.

In short, the comptroller must know his/her responsibilities as they relate to the base financial service extenders and fulfill them as well as he/she does those responsibilities in the more traditional comptroller functional areas. Only in this way can the organization be fiscally fit and ready to perform its mission.



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Need Office Copies of *The Air Force Comptroller*?

We have received numerous requests by telephone and letter to send copies of *The Air Force Comptroller* to various activities throughout the Air Force. Due to the number of copies supplied to the magazine office and lack of personnel on the staff, we cannot provide this service, especially on a recurring basis.

This does not mean you can't obtain a copy or increase the number of copies received by your organization; however, you must go through your Publications Distribution Office (PDO). The procedure to follow is quite simple:

Ask your "Customer Accounts Representative," usually located in the administrative section of your organization, to fill out an *AF Form 764a* (RQN and RQMT Request), refer to *The Air Force Comptroller* as *AFRP 170-2*, tell them the number of copies requested, and submit the form to your PDO.

Before you know it, your office will start receiving copies of *The Air Force Comptroller* on a recurring basis.

Transaction Testing of Air Force Automated Systems

by Maj Charles A. Hobbs

What is Transaction Testing?

Transaction testing is an audit procedure used to verify the integrity of automated systems. In this procedure, auditors design simulated computer transactions, run them against the system to be tested, and verify that each transaction ran correctly. Those of you that go back to the days of punch cards may have heard this called "test decking." Transaction testing allows the auditor to test the system under review in three major areas.

★ Transaction testing helps ensure internal controls are in place and working. How many times have you been told "Don't worry about that, the system won't accept a transaction unless everything is okay." What this really means is that the system *shouldn't* accept such a transaction. If you want to know for certain that the transaction will reject, you need to input transactions designed to test this control.

★ Transaction testing ensures computer software processes as intended. It tests the program's logic, design, calculations, postings, etc. Was your last paycheck accurate? Many people assume so, even if something unusual (such as promotion, longevity increase, change in withholding, etc.) occurred during the pay period. Test transactions can be designed to test any combination of circumstances, no matter how unlikely (e.g., an AF staff sergeant is STEP promoted to technical sergeant, goes over 8 years service, changes his withholding, moves off base, starts an allotment and changes his state of residence, all in the same month), in order to check system accuracy.

★ Transaction testing can search out hidden weaknesses in other processes. Many systems assume inputs will always be made in a certain order or sequence, but what if someone deviates from the norm? A good transaction tester will deliberately deviate from prescribed procedures to see what the results will be.

When is Transaction Testing Appropriate?

Because transaction testing can be an intensive consumer of time and resources, many managers question the need to do it at all. They have a valid point. As with all tools, transaction testing should be used only when necessary, and cannot be a substitute for sound management controls.

When, then, is it appropriate to transaction test? There are no hard and fast rules, but here are a few questions to ask when considering whether or not to transaction test a system.

★ How strong are the controls external to the system? If the system maintains a strong system of supervisory review, separation of duties, pre-computed batch totals, double-keyed input, etc., transaction tests, particularly those designed to test controls, may be superfluous. When the vast majority of controls are outside the computer, the need to audit inside the computer (using transaction tests) is minimized.

★ How complex are the calculations or other procedures performed by the system? A system which merely produces a data listing is not as desirable a subject for transaction testing as one which performs complex calculations on a large number of variables or invokes extremely intricate decision—logic routines.

★ How important is the system and what is it's vulnerability to fraud, waste or abuse? Let's face it, not all systems were created equal. It probably wouldn't be cost effective to transaction test a program for tracking birthdays within a squadron. It would, however, be beneficial to test a system which controlled large payrolls, inventories or critical accounting data.

Transaction Testing in the Air Force

The Air Force's need for transaction testing traces its roots to the Federal Manager's Financial Integrity Act of 1982 **(FMFIA)**. The FMFIA amended the Accounting and Auditing Act of 1950 to require ongoing evaluations and reports on internal accounting and administrative control systems of each executive agency. FMFIA established a need for internal controls to provide reasonable assurance that:

★ Obligations and costs are in compliance with applicable law.
★ Funds, property and other assets are safeguarded against waste, loss, unauthorized use or misappropriation.
★ Revenues and expenses are properly accounted for.

In 1985, The General Accounting Office **(GAO)** reviewed the Air Force's progress in implementing the provisions of FMFIA. They concluded that, even though the Air Force was making progress in implementing the Act, we did not have an adequate basis to ensure that our accounting systems were in conformance or that nonconforming systems satisfactorily supported our fiduciary and management accounting responsibilities. Among the inadequacies cited was that "the systems that were evaluated were not adequately tested in operation."

In order to satisfy the GAO's concerns, the Air Force Accounting and Finance Center requested the Air Force Audit Agency conduct detail transaction tests of at least two systems each year. The results of the AFAA tests will be used in preparing the annual statement of compliance with

FMFIA that the Secretary of the Air Force submits annually to the Secretary of Defense. One of the first systems chosen for review was the Commercial Services portion of the General Accounting and Finance System **(H069/BQ)**. Overall responsibility for the project was assigned to the AFAA's Information and Technology Division **(AFAA/FSA)** and the actual test application was assigned to the AFAA area audit office **(AAO)** at Gunter AFS, AL.

Performing the Transaction Tests

At first glance, this appeared to be a quick and easy assignment. The concept of transaction testing is, after all, fairly straightforward and simple. All you need to do is make up some test transactions, run them, and evaluate the results. As the project progressed, however, the intricacies and difficulties inherent in transaction testing became more apparent.

Our first problem was in obtaining a place to "test the system in operation." Most Air Force comptrollers would not cherish the idea of auditors entering hundreds of test transactions into their GAFS database. Fortunately, the Accounting and Finance Office at Maxwell AFB agreed to let us make a copy of their operational database and run our transactions against it.

Our next problem was obtaining access to computer hardware on which to conduct the testing. This time we were aided by the people at the Standard Systems Center who agreed to provide us with access to a **Sperry 1100/60** computer and a remote terminal.

As in all projects, our biggest obstacle was getting top-notch personnel to do the job. Fortunately, **Don Binns**, an auditor at Gunter AFS, had extensive experience in programming, designing automated systems and, of course, auditing. Even with this extensive expertise, we required additional assistance to explain the intricacies of the system. Once again we were assisted by the Standard System Center, who gave us access to their talented staff of systems analysts; and the Maxwell Accounting and Finance Office, who spent many long hours explaining and demonstrating the system.

Preparing to run transactions proved to be unexpectedly difficult. Even though we had a "live database" to work with, there was a great deal of time spent in preparing the database to process our test transactions. More difficult still was the task of identifying and coding transactions which would test the system. In this type of testing, the auditor's job is not to merely see that routine transactions run. (That aspect of the software is proven daily at every base in the Air Force!) Instead, Mr Binns had to create almost 900 transactions which tested the systems error handling routines, edits, and abilities to process unusual or erroneous entries. This required a thorough analysis of the system's software design and documentation.

The next obstacle was in running the test transactions and evaluating the results. The test transactions which rejected were fairly simple to deal with; we merely checked to see that the appropriate error message accompanied each reject. The transactions which processed into the system, however, were another story. In these cases, the auditor had to assess the impact of the transactions on numerous daily, weekly, monthly, quarterly and annual reports. This meant that the processing had to be broken into numerous simulated "days" so that the appropriate end of day (or week, month, etc.) reports could be generated and reviewed.

Finally, the results of each transaction had to be verified with experts in the system. In some cases, results seemed incorrect at first, but further research found that the transaction contained attributes which triggered additional, although unexpected, edits. In other cases, the transaction was so unusual that even the system experts at SSC had to perform exhaustive research before the outcome of the test could be verified.

Results of the Test

The vast majority of our transactions processed as expected. This reflected positively on both the software testing procedures at the Standard System Center, and the feedback which the users in the Comptroller community were providing in the form of discrepancy reports. We did, however, note several instances where the system did not perform as intended. Some "good" transactions were improperly rejected by the system. Conversely, we also found cases where erroneous transactions (which should have been rejected) were processed by the system. These "bugs" in the software will be corrected in future software releases. The Air Force Audit Agency will issue a report of audit which AFAFC management can use in future FMFIA certifications.

Conclusions

Transaction testing is one tool that Air Force managers can use to help ensure that their automated systems meet the requirements of the FMFIA. Although it is an easy tool to conceptualize, it is not an easy tool to use. Transaction testing requires lots of hard work and detailed analysis in order to thoroughly test the system under review and identify system weaknesses. Transaction testing is here to stay and growing numbers of us will be involved in the planning or execution of transaction tests.



Maj Charles A. Hobbs is an audit manager in the Information Technology Division, HQ Air Force Audit Agency, Norton AFB. He holds a bachelor of arts degree in English from the University of Virginia, a bachelor of science degree in computer science from Arkansas State University and a master of business administration degree from the University of Wyoming. He has been assigned to the Air Force Audit Agency since 1979 and served as an auditor at Vandenberg AFB and Kunsan AB and as Area Audit Office Chief, Little Rock AFB prior to his current assignment. Maj Hobbs is a distinguished graduate of OTS, a distinguished graduate of Squadron Officers' School and is a graduate of Comptroller Staff Officer School, and The Air Command and Staff non-resident program.



Letters to the Editor

Portrait of the "Ideal" CCCMP Interviewee

Dear Editor:

Lt Col Richard Katz's article, *Tips from the Interviewer's Side of the Table*, in the April 1987 edition of *The Air Force Comptroller* magazine is indeed "must reading" for aspiring CCCMP interviewees. My recent experience in sitting on a 1987 CCCMP panel validated each of Col Katz's points—to the letter. From that perspective, let me quickly draw for you a portrait of the "ideal" CCCMP interviewee while my memory is fresh. . . .

First off, he was nervous and knew it but he quickly got it under control. There's no question the prospect of the 30-minute grilling was a stress generating event for him, but with the proper research and study behind him, his self-confidence and poise quickly overcame an initial case of the jitters.

She was personable without being obsequious. She greeted the panel members at the outset with a smile and firm business-like handshake and sat attentively but comfortably in her chair during the interview. "Yes sirs" and "no ma'ams" were unnecessary in dealing with the panel.

He wore a pressed, conservative, non-polyester business suit that fit. No one on the panel gave out extra points for this "dress for success" look, but no interviewee ever lost points for looking thoroughly professional and business-like, either.

She radiated a positive attitude regarding her profession, the comptroller career field, the Air Force, herself, and her future. It wasn't some mindless bit of cheerleader patter, either. It was thoroughly sincere.

He managed his time well. When he finished answering a question or simply ran out of fresh ideas, he stopped talking and asked for the next question. You can't imagine how refreshing that was, compared to the number of folks who bluffed on endlessly, hoping to grab that last unknown "anchor," all for naught.

If she had any doubt whatever about the adequacy of her answer, she asked us to repeat the question. She then redirected or rephrased her answer if necessary. This technique salvaged points for a number of people who had otherwise lost track of the question, or had forgotten that it was a two-parter.

Lastly, he had a well thought out career plan and had taken steps to make his goals a reality. The panel wasn't looking for the next Comptroller General of the Galaxy, but rather for someone who clearly knew where they were going and knew how to get there from where they happened to be now.

Let me close by saying I found the panel members honestly wanted each interviewee to succeed. We were scrupulously fair in assigning scores—each interviewee received the score they earned during the interview. No panel member could (or tried to) bias a person's score, either favorably or unfavorably; it just would have been too obvious and the other panel members wouldn't have tolerated it. In short, only the interviewee could affect the outcome of the interview.

If you spend the next year learning all you can about your own and other related Comptroller disciplines, you study Colonel Katz's April 1987 article, and you adopt the attributions of the "ideal" interviewee, I can promise your next CCCMP panel interview will be a walk in the park—dressed in a conservative, non-polyester business suit, of course.

Lt Col Thomas V. Wittman
AFAA Representative to TAC

Misunderstanding of the Cross-Utilization Program?

Dear Editor:

I found the article from Lt Col Tkach's PMCS paper in the Oct 1987 issue, *Accounting and Finance Cross-Utilization—How Well is It Working?* to be very interesting. Although I did not participate in the survey presented, I believe many of the responses to Question 14 may indicate a misunderstanding of the cross-utilization program. I have been the MAJCOM administrator of the Comptroller Training and Cross-Utilization Program at MAC since its development and I have worked closely with AFAFC/DOM and my MAC Training Focal Points in getting the program implemented throughout the command. I would like to follow-up on

Misunderstanding of the Cross-Utilization Program? (Continued)

Lt Col Tkach's article by addressing a few of the survey's recommendations and suggestions.

But first I'd like to say, cross-utilization in Accounting and Finance has been a way of life as early as 1981, resulting from the merger of the 672X2 and 672X1 AFSCs at the 7-level. AFR 170-26, Comptroller Training and Cross-Utilization Program, has formalized and documented the requirement to standardize training and cross-utilization efforts throughout the Air Force. This was necessary (as the recommendations suggest) to "Ensure all bases are actively involved."

The Air Force program "complements" existing training programs and directives. Cross-utilization is NOT a separate program by itself. This important point was overlooked by the article and in the survey questions. Cross-utilization is only one part of an overall training process. AFR 170-26, emphasizes training, not statistics on how often a person is moved between sections.

I believe cross-utilization is a long term fix and it's benefits—broader trained and more knowledgeable personnel—will not be seen immediately. However, continued support from management within the Comptroller community, at all levels, will ensure today's young airmen reap the benefits of cross-utilization as they advance to middle management positions and become the SMA chiefs of the future.

Finally, I offer the following responses to the remaining suggestions in hopes the Comptroller community will gain a better understanding of the term "cross-utilization."

Survey Suggestions: *Do not base cross-utilization on CJRs but on second term enlistees; Use CUP for career oriented airmen only;* and *Only people with career intentions should be in the program.*

My Comments: These suggestions have always been included in AFR 170-26. The regulation *recommends* cross-utilization to a second SMA within a Control AFSC at the 2-3 years time-in-service point. It *requires* airmen to be cross-utilized to their second SMA within six months after the individual actually decides he/she intends to reenlist and requests a CJR.

Survey Suggestions: *Allow TSgt and above to participate in CUP; Eliminate SSgt breakpoint to allow all to be cross-utilized;* and *Career personnel tend to fall in a rut. CUP keeps them on their toes and enhances promotion potential.*

My Comments: AFR 170-26 never intended to exclude the TSgt and above group from being cross-utilized. It even recommends they be considered for cross-utilization leaving the final decision to base-level management which allows for greater flexibility. Again, the regulation *recommends* "off-AFSC" cross-utilization to occur after a SSgt attains a Primary AFSC of 67273 and before they reach three years time-in-grade. It *requires* a SSgt with more than three years time-in-grade to be cross-utilized to an "off-AFSC" SMA. This requirement is intended to increase the individual's opportunity for promotion and is a long term benefit to be realized when the SSgt becomes the SMA chief in an "off-AFSC" SMA.

Survey Suggestions: *Cross-utilization of personnel without regard to AFSC at the 672X1 and X2 level. There are many of our young and talented people that can handle it.*

My Comments: I agree, but at this point in time I believe the career field is not ready to handle another merger of the AFSC at the 5-level. However, AFR 35-1, Military Personnel Classification Policy, does allow individuals to be utilized outside of their Control AFSC for a maximum of 130 days; and up to 240 days with MAJCOM approval. This provision increases the flexibility of base-level management to assign personnel where they need them, when they need them.

Survey Suggestion: *COOF [now System 2200] will vastly increase knowledge requirements resulting in need to increase time spent in one area;* and *I train them and when they are most useful to me, you want them back.*

My Comments: COOF [System 2200] is a means of "how" we do "what" we are tasked to do. If our people learn the "what," the "how" will follow. The amount of time an individual spends in any SMA or section depends, once again, on base-level management. Training, on the other hand, is an everyday part of mission accomplishment.

Survey Suggestions: *Most cross-utilization is directed at first termers and if only 25 percent reenlist have we really gained much?*

My Comments: If the reenlistment rate was only 25% then maybe the time and effort spent on cross-utilization might be wasted. However, the Air Force reenlistment rate for first termers in the 67XXX career field was 65% in FY 86 and 71% through the second quarter of FY 87. Since the personnel involved in cross-utilization consider it an opportunity for increased knowledge, I don't see cross-utilization as a wasted effort. To re-emphasize, cross-utilization is a *long* term solution to reduced manning levels and to the old "Do more with less" adage.

Survey Suggestions: *Delegate the waiver approval authority to the comptroller level.*

My Comments: This, too, has always been included in AFR 170-26. Initially, waiver requests were numerous, however as base-level training programs continue to be developed, requests for waivers within MAC have dropped significantly. As our airmen continue to be trained and effectively cross-utilized, the need for waivers will almost be obsolete.

I hope my comments to the survey suggestions contribute a better understanding of the overall training and cross-utilization program. I believe it is a good program. Good for our mission, good for our personnel, and good for our Comptroller community of tomorrow.

MSgt Agnes Ericson
NCOIC, Plans and Programs
DCS/Comptroller, HQ MAC

Readership Survey Results

Your Opinion on *The Air Force Comptroller*

Thanks to those who completed and returned The Air Force Comptroller magazine survey. The percentage figures shown here are based on the number of surveys received.

We received some helpful suggestions in answer to Questions 7 and 11 and hope to incorporate as many of them as possible in forthcoming issues.

Please remember, this is your magazine. If you feel you would like to share something with the Comptroller community, why not write an article or a "Letter to the Editor." It's a way of letting us know what you're thinking and maybe others as well.

The following shows your responses by percentages.

The Editor

1. How much of the magazine do you usually read?

All of it	*More than half*	*Less than half*	*Hardly any of it*
38%	**48%**	**13%**	**1%**

2. Your opinion of the magazine, overall.

Poor	*Fair*	*Good*	*Very Good**	*Superior*
0%	**6%**	**53%**	**6%**	**35%**

**Personnel volunteered this category by write-in votes.*

3. Generally, do you find the size of print too small?

Yes	*Sometimes*	*No*
1%	**27%**	**72%**

4. Do you find the annual organization issue (October) listing organization charts, MAJCOM Key Comptroller Personnel, and Key Base Personnel by MAJCOMs (names and telephone numbers) useful?

Yes	*No*
99%	**1%**

5. Do we need more articles directed toward base level personnel?

Yes	*No*	*No Answer*
52%	**42%**	**6%**

6. Do you feel we give equal coverage to the various career areas for both military (officers and enlisted) and civilian personnel?

Yes	*No*	*No Answer*
76%	**21%**	**3%**

7. What type of articles or themes would you like to see published in future issues of the magazine?

- ★ *Articles by senior comptroller folks on new initiatives and their impact.*
- ★ *More direct communication from the top on current concerns on directorate pages.*
- ★ *Major funding issues/Congressional actions.*
- ★ *How about the Air National Guard, "The Fifth Largest AF in the World." We have over 90 Comptrollers.*
- ★ *Have as a minimum one base-level oriented article each issue; "How to" articles for base level; and base-unique type articles.*
- ★ *More enlisted oriented articles.*
- ★ *Comptroller Wartime Planning and status of Long Range Plans.*
- ★ *Data Automation in the Comptroller Micro Applications.*
- ★ *Specific Cost Initiatives—base level, MAJCOM, Air Staff, etc., in the cost arena.*
- ★ *Subject Matter Area (SMA) articles on finance.*
- ★ *Why Comptroller Squadrons? Comptroller Squadron Notes/Crossfeed/Tips/Highlights.*
- ★ *Budget articles related to base-level budget—How Gramm-Rudman is affecting obligations.*
- ★ *Enlisted assignment needs.*
- ★ *Humor.*
- ★ *What it's like at various locations/assignments.*
- ★ *Would like to see more "people-oriented" articles especially geared toward enlisted and the various jobs they do within the Comptroller world.*
- ★ *Articles on where comptrollership is going.*
- ★ *Coping with changing technology.*
- ★ *Major on-going improvement projects.*
- ★ *Customer Service—specifically on how to deal with customers (AFO).*

8. We have 13 recurring pages (***Notes from*** pages) in each issue. If you **do not read** ***all*** of the recurring pages, encircle those pages which are of interest to you/your office.

Deputy Comptroller, Budget—**68%**
Asst Comptroller for Accounting & Finance—**70%**
Deputy Comptroller, Cost and Economics—**62%**
Comptroller Information Management Office—**61%**
Comptroller Civilian Career Management Program—**61%**
Comptroller Systems—**55%**
Assistant Comptroller for Plans—**64%**
Chief for Enlisted Matters—**61%**
The Auditor General—**45%**
The Colonels' Group—**52%**
Comptroller Training Division—**59%**
Professional Military Comptroller School—**52%**
Comptroller Officer Assignments Section—**58%**

9. On what date (approximate day and month) was this issue first available to you?

Month of Issue 1st 2 weeks	*Month of Issue 2nd 2 weeks*	*Later & Other*
42%	**37%**	**21%**

10. (a) Do you share your copy with others?

Yes	*No*
88%	**12%**

(b.) If "yes," can you state how many others?

0-5	*6-10*	*11-15*	*16-20*	*More than 20*
54%	**25%**	**9%**	**6%**	**6%**

11. Other Remarks:

★ ***Roster of Key Base/Headquarters personnel for HQ CAP-USAF should be added even though we report to AU.***
★ ***I should not be receiving your magazine—what a waste. Remove my section from your distribution list.***
★ ***Excellent product.***
★ ***I believe the articles are extremely interesting and very helpful to prepare for the CCCMP interview. Keep up the good work.***
★ ***Very good/professional magazine. However, in this issue (Apr 87) I found it extremely difficult to read the dark blue boxes with black ink. The blue was too dark. The color of this survey is much easier to read.***
★ ***I feel this is a very good publication. I save all the issues and refer back to specific articles frequently. I also thumb through them before my CCCMP interview.***
★ ***I've been assigned as an ANG Base Comptroller for more than 7 years and have read very little on the Air National Guard. The ANG Comptroller, Colonel Harmon's office at the Pentagon, should be expected to author one ANG article per year.***
★ ***Great magazine—please keep up the good work.***
★ ***I read all "Notes from" pages—would like the Air Staff directors to write this themselves rather than update of various items from staff. (Needs to be more personalized.)***
★ ***I really find this pub to be topnotch. I believe every profession needs a journal of this nature. Fight to keep it alive and well!***
★ ***Good magazine!***
★ ***Although the articles frequently contain valuable information, the writing style is*** **dull** ***at its best and goes downhill from there. More lively and humorous writing would make the magazine readable.***
★ ***The organization listing (Oct) should come out twice a year. The "Notes from" pages are of little value, perhaps not quite so many of them every issue.***
★ ***Thanks for keeping us AF types in OSD informed.***
★ ***Add a new section that focuses on the different command Comptroller functions (including their bases) and present a different command (SOA/DRU) Comptroller each issue.***
★ ***Overall, I look forward to each issue. Since I am working for AFCC as a budget analyst, the magazine keeps me informed as to the "happenings" within the Comptroller/AFO field.***
★ ***Good and necessary magazine! Keep it coming. Use softer colors, especially where print is on colors (e.g., Apr 87 issue used dark blue background for bios and it was impossible to read.)***
★ ***This magazine is an excellent source of learning about the overall comptroller field. I'm a mobile person, so it's great to read articles from people I've already met or know. The magazine keeps you current on all comptroller roles, issues.***

ACES HIGH

SMSgt Michael R. Oringderff
Chief, Military Pay and Paying & Collecting Systems
Headquarters Strategic Air Command/ACF
Offutt AFB, NE



SMSgt Oringderff's Air Force career began in August 1967 when he enlisted after graduating from Oliver Wendell Holmes High School in San Antonio TX. During the past 20 years he has served in ATC, MAC, PACAF, SAC, TAC, and USAFE including remote tours in Korea and Turkey. He has worked in every subject matter area in accounting and finance, including a short tour in budget, two assignments as a disbursing agent, and as a deputy accounting and finance officer. SMSgt Oringderff is an NCO Leadership School graduate who completed the NCO and the Senior NCO Academy by correspondence.

As an A1C in his first assignment at Lackland AFB, he was selected by Brig Gen Geoffrey B. Green to represent the Air Force during an all service radio talk show concerning young people in the military. At Myrtle Beach AFB in 1973 he played an integral role in their conversion to the Joint Uniform Military Pay System and quickly earned a reputation as a "troubleshooter" in the military pay arena. During his first tour in Korea, his office earned an AFAFC Superior Performance Award for FY 1975. A subsequent tour at Kwang Ju AB Korea, from 1980 to 1981, resulted in two error-free excellent MEI ratings by the PACAF/IG. It was during this time he was promoted to master sergeant under the Stripes for Exceptional Performers Program by then 5th Air Force Commander, Lt Gen Charles L. Donnelly, Jr.

At Dover AFB he was project officer for their conversion to the Automated Travel Record Accounting System. His stellar performance there helped produce five successive HQ MAC Quarterly Outstanding Performance Awards, MAC Accounting and Finance Office of the Year for 1983, and an Outstanding Performance Award from AFAFC for FY 1983. He was also the base Senior Noncommissioned Officer of the Year for 1983.

In the selectively manned position of Chief, Military Pay Systems, SMSgt Oringderff acquired a JUMPS CRT, making HQ SAC the first MAJCOM with in-house capability for direct access to AFAFC. He also upgraded the CRT keyboard to permit MAJCOM access to the new Electronic Case Control System. In addition, SMSgt Oringderff wrote the entire military pay trainer/trainee guides for the new Air Force Comptroller Training Program and was personally recognized by Brig Gen Geran, then AFAFC commander, for his efforts.

SMSgt Oringderff was the Air Force Outstanding MAJCOM Accounting and Finance Airman for 1985. In addition, the American Society of Military Comptrollers selected him as the Outstanding MAJCOM Accounting and Finance Individual for the same period.

SMSgt Oringderff's personal and professional achievements and continued drive for excellence clearly mark him ACES HIGH in the Comptroller family.

SSgt Murray B. Bell
NCOIC, Cost Analysis
1st Special Operations Wing
Hurlburt Field FL



Selfless, polished, professional—these are just some of the adjectives used when describing SSgt Murray B. Bell. Murray has been in the Cost Analysis career field since leaving basic training. He's been assigned to McGuire AFB NJ, Kirtland AFB NM, and now to Hurlburt Field FL.

From the very start he has been described as a self-starter and a person with an infectious, aggressive energy. For instance, he designed and implemented a formatted approach to the Cost Factor project while at McGuire. His ideas were used command wide, and he received the MAC Certificate of Recognition from the HQ MAC Comptroller for that project. Closer to home, his efforts were mentioned as aiding the office in receiving their outstanding rating from a Management Effectiveness Inspection.

He's always looking for new skills to develop while expanding old ones. When computers were added at Kirtland, Murray took the lead. He was recognized by both the Logistics and the Comptroller inspectors during the 1984 MAC Management Capabilities Inspection for his development of outstanding computerized mobility support programs, briefing inputs, and schedule of events. At Hurlburt Field, Murray was instrumental in configuring Data Automation's Z-100s, as well as other offices around the base. His computer expertise has been requested by neighboring bases.

Murray's analytical skills have been growing. When Kirtland was looking at contracting out their Base Supply operations, he was tasked with the independent review of the $10 million Commercial Industrial Type Activity study. His briefings to the 1st Special Operations Wing Commander and his staff have increased the requests for Cost's services. His analysis for one briefing prompted the Wing Commander to request a study on the Open Messes' delinquent accounts and returned checks. The study resulted in immediate and sustained reductions in these two areas.

SSgt Bell's energy doesn't stop with his work in the office. His motivation has helped him through the first three levels of PME school, in residence. He completed the NCO Academy by correspondence, and is pursuing an Associates Degree through CCAF. With the rest of his free time, Murray has participated on Hurlburt Field's varsity softball team and coached a ladies softball team.

SSgt Bell, from day one, has demonstrated the true nature of all of those people who make the Air Force what it is today. He's dedicated, energetic, professional, a self-starter, and ACES HIGH in the Comptroller family.



NOTES FROM THE:

Deputy Comptroller, Budget

Maj Gen L. W. Smith, II, Deputy Comptroller, Budget **Autovon 225-1875**

Budget Policy and Procedures Inquiries

The Budget Support Division (**AFAFC/CWB** or ''Budget West'') at the Air Force Accounting and Finance Center was specifically established in 1981 to allow the transfer of a portion of the budget workload from the Pentagon. This move has proven to be very successful.

A part of the **CWB** workload includes interpreting policy, answering questions posed by major commands, and other activities. Effective 1 October 1987, **AFAFC/CWBP** (Budget Policies and Procedures Branch) is the focal point to respond to requests from MAJCOMs, SOAs, and DRUs for interpretations of current policy. Personnel in CWBP will review existing policy and its historical development, and respond to the inquiry. If the inquiry requires development of new policy, **CWBP** will provide background, historical budgetary position, and recommended policy alternatives to **SAF/ACBMD** for approval, dissemination, and implementation.

All MAJCOMs, SOAs, and DRUs should direct requests for budget policy guidance and interpretation by letter to **AFAFC/CWBP, Denver CO 80279-5000**; or by calling any of the five CWBP analysts **(Maj Sandy Frederick, CMSgt Bill Heern, Mr Max Stalbaum, Ms Muriel Watson** or **Ms Sandy Strong)** at **AUTOVON 926-5413**. Base level budget activities should continue to obtain policy from their parent major command.

FY 1987 O&M Execution/FY 1988 Outlook

FY 1987, while challenging, ended as a benchmark year with O&M over 99.99 percent obligated. Command participation and support throughout the year, especially at closeout, were outstanding. Even though FY 1987 ended in excellent fashion, life was made exciting down to the last day of the fiscal year. An ''11th'' hour medical reprogramming was not approved until late in the afternoon on 30 September 1987. However, all commands were prepared and responded well, and the urgently required funding helped to solve some critical medical funding problems.

While FY 1987 turned out to be a ''good year'' for O&M, the FY 1988 President's Budget, with a 2.5 percent negative real growth, could be at the other end of the spectrum. Congressional marks did not initially appear out of line with the previous year's reduction, but the fiscal atmosphere of deficit reduction has forced re-marks and amendments which are resulting in much deeper cuts. Gramm-Rudman-Hollings has also again raised the specter of even further reductions. These reductions will certainly degrade overall readiness and sustainability, reduce flying hours, cause turbulence in the civilian work force, and drastically increase the maintenance backlogs. The commands will face many challenges with the fiscal realities that FY 1988 will bring, whether Gramm-Rudman-Hollings has been triggered; however, additional cuts may be taken to preclude total sequestration. This will put more focus than ever on good resource management and provide ample opportunity for budgeteers to ''shine.''



NOTES FROM THE:

Assistant Comptroller, Accounting & Finance

by Brig General Mark J. Worrick **Autovon 926-7461**

Base-Level Accounting and Reporting System (BLARS). In the July issue we advised you we were well underway toward developing a new BLARS. We have established a small Program Management Office at AFAFC, consisting of a dozen people with skills representative of the Comptroller organizations, to manage the program until full-scale implementation is complete. This office will be expanded as the need arises during the life of the program. A Request for Proposals **(RFP)** for Phase I was released to the public on 1 October 1987. We have received good response from several vendors and expect to announce a successful bidder in 2 to 3 months. You will recall that Phase I consists of a requirements analysis study, alternative concepts for satisfying the requirements, and a functional description for the selected alternative. A team of Air Force comptroller and contractor personnel will be visiting selected base and major command offices this summer as a part of the requirements analysis. You can help by giving them your honest and thoughtful expression of financial needs. This is your opportunity to "Tell 'em all about it." We hope to finish Phase I in November 1989, find a contractor to develop systems to satisfy the requirements, and move on to installation at each host Comptroller organization.

Voucherless For- and By-Others Travel System. A voucherless for- and by-others travel system is about to become a reality. The system will eliminate mailing hardcopy for-others travel vouchers for selected fund codes to AFAFC and accountable stations. The voucherless data, captured at paying stations, will be transmitted to AFAFC and accountable stations via AUTODIN as the *Cyclic Report of Voucherless Travel For- and By-Others,* **RCS: HAF-ACF(W) 8702 Report**. The system provides for updating departmental and accountable station *Automated Travel Record Accounting System* **(ATRAS)** and accounting records. Environmental System Testing **(EST II)** began at two bases last August. Preliminary test results indicate both AFAFC and the network will benefit from the reduction in for- and by-others voucher flow. However, using ATRAS, recording travel order obligations and obtaining accurate data input are essential in achieving optimum benefits to preclude or minimize rejects. Implementation is scheduled to begin sometime in early 1988; therefore, it is important for each accounting and finance office to get ready to receive and process voucherless travel data. Advance preparation, database cleanup, and recording travel order obligations will help minimize problems during start up. We look forward to the implementation of the system and the decrease in mailing of hardcopy vouchers throughout the network.

Command Online Accounting and Reporting System (COARS). The COARS development is progressing well. Programming has been completed and the system is currently being tested. Environmental Systems Testing was conducted at HQ SAC and HQ TAC in October, at HQ AFLC and HQ AFSC in November, and at HQ AFOTEC in December. Implementation is scheduled for March 1988. When implemented, COARS will provide commands and SOAs with an online update, correction, and retrieval capability. COARS also encompasses the batch processing capabilities which are run on the **Honeywell 6000** computers and converts command accounting and finance processing to the **Sperry 1100.**

Standard Materiel Accounting System (SMAS). SMAS replaces manual commissary stock fund accounting, Medical Materiel Accounting System **(MMAS)**, Standard Base Supply System **(SBSS)**, Aviation Fuels Management Accounting System **(AMAS)**, and the Air Force Stock Fund Reporting System **(YO)**. SMAS operates on the **Sperry 1100/60** and the **System 2200** *[previously named* ***COOF]*** **Sperry 2200** (local purchase payables) under database management using standardized software. Major command lead bases implementing the commissary receivables and stock fund trial balance preparation was converted to SMAS in November 1987. All other bases will begin converting by 1 March 1988. Conversion to SMAS is scheduled to be completed by October 1990.

Comptroller Support (AFAFC/CW) Initiatives. Within AFAFC is a directorate whose mission crosses all Comptroller functional lines. The AFAFC Director of Comptroller Support **(CW)** has been delegated some of the work load from SAF/ACB and ACX. Its mission is oriented toward budget, automation, comptroller wartime/exercise planning, and education and training. Two present initiatives will impact the way comptroller personnel do business. We are looking at the feasibility of using computers to enhance comptroller training, specifically on-the-job training **(OJT)** and portions of the comptroller courses taught at Sheppard AFB. The objective is to use computers to assist instructors and supervisors in improving training. A major benefit will be a reduction in work load on supervisors as they provide OJT. CWX has also made progress in improving comptroller interface with Air Force wartime and exercise planning. Over the past year, our major thrust has been to identify the optimum comptroller wartime force structure and force mix. We are beginning to focus on the responsibility of comptroller personnel in wartime and preparing for it through exercise participation.

AFR 211-13, ***Personal Affairs Retiree Activities Program.*** AFR 211-13 states: *Retirees will be addressed, in writing and orally, by their retired military grade.* Effective October 1987, AFAFC Retired Pay Operations added military grade to all computer-generated correspondence (account statements, reports of existence, Survivor Benefit Plan, billing notices, etc.). This system upgrade brought us in compliance with Air Force policy. To further serve the requests and needs of retirees, we are planning the introduction of an address option to be made available in March 1988. This option will allow retires to choose how their computer-generated correspondence will be addressed, with or without military grade. Our commitment to provide improved overall service to our increasing retiree and annuitant population is demonstrated as we continue upgrading the Retiree and Annuitant Pay System **(RAPS).**



NOTES FROM THE:

Deputy Comptroller, Financial Policy and Banking

Mr J.W. Boddie, Deputy Comptroller, Financial Policy and Banking **Autovon 227-9597**

Armed Forces Financial Network. On-base banks and credit unions are being encouraged to join the Armed Forces Financial Network (**AFFN**) and include their automated teller machines (**ATMs**) in the network to partially solve proximity problems and enable services personnel to manage their funds for transaction and investment purposes from distant bases. AFFN is a not-for-profit association jointly owned by the Association of Military Banks of America and the Defense Credit Union Council. AFFN exists to develop and promote military oriented financial services, primarily networking of ATMs, for its member institutions which are banks and credit unions located on and near military installations. AFFN is not a component of the U.S. Government, but it maintains close liaison with the Comptroller organizations of the Air Force and other military components.

The AFFN network serves the military community by providing ready access to cash accounts while on temporary duty, during permanent changes of station, and while on vacation/leave travel. It also allows the financial institutions to offer another service in marketing packages designed to attract and retain accounts for military personnel. There are already over 60 financial institutions and over 700 ATMs included in the relatively new AFFN system. The approximately 120 ATMs at the banking facilities overseas are expected to be included in the AFFN network within the next 18 months. Thus, within a relatively short period of time, the ATM network capability is expected to be available both in Europe and the Far East to serve our men and women wherever they are serving.

AFFN is rapidly expanding to fill a long existing need for the military community and for the civilian work forces who support them. The objective is to have the capability on or near every military installation for an individual to access his or her account wherever that account may be maintained by a bank or credit union that specializes in providing financial services to military personnel. The military traveler will no longer have to shop around for a check cashing facility when an AFFN ATM terminal is readily available to access personal accounts at distant posts, camps, stations, and bases.

Diners Club Charge Card Program. The Air Force continues to test the Diners Club charge card program at 11 installations. The program has been modestly successful in that our Accounting and Finance Officers at the test locations have been able to operate with less cash and with few recent complaints. We currently have approximately 11,500 cardholders charging an average of $1.3 million per month. Notwithstanding, the success has been limited due to the card not being widely acceptable at mid- to lower-priced restaurants, and unacceptable for billeting and eating on Air Force installations. Over 90 percent of the travel by Air Force personnel is to Air Force installations where the card isn't usable. Air Force management of the billeting offices and clubs is unwilling to accept the terms and conditions offered by Diners Club.

We fully support the cash management objectives and the use of credit cards for official travel, but we do not plan to expand the program in FY 88 due to the limited acceptability of the Diners Club card. A more widely acceptable credit card with more favorable terms and conditions is a prerequisite for a more successful program. GSA will be issuing a request for proposal (**RFP**) at an early date for a follow-on credit card to be used for official business throughout the government. OSD plans to try to influence that acquisition based on a recommendation and data provided by SAF/ACR.

Traveler's Checks. The Air Force terminated the **Citicorp** Traveler's Check Program on 30 September 1987. The program was administered under a GSA contract on a no-fee basis. The program provided excellent cash management benefits to Accounting and Finance Offices through reduced cash holdings with minimum costs. However, for FY 88 CitiCorp proposed to charge a fee that would have totaled approximately $250,000. This would have offset the cash management benefits and, accordingly, the Air Force chose to terminate the program rather than pay the fee. GSA plans to have a new traveler's check contract for FY 89. If that contract provides traveler's checks on a fee-free basis, we will again be interested in participating in the program.

AFAA Audit Report Follow-up. Responsibility for maintaining records on AFAA report recommendations and for follow-up tracking on open agreed-upon recommendations became the responsibility of SAF/ACR with the transition of SAF/FM to SAF/AC. The actual transfer of the tracking workload has been progressing by monthly increments and will be completed at an early date. This office will continue to emphasize audit follow-up to ensure corrective actions taken by Air Force management are complete and timely, they alleviate the problems reported by the AFAA auditors, and they achieve projected savings and collect or recover monies due the Air Force, when appropriate. Although there have been some improvement in audit resolution systems in DOD since the establishment of the DOD office of the Inspector General in 1982, significant problems still exist and there is a need for increased management emphasis on responding to agreed-upon recommendations to assure the full benefits from corrective actions can be realized.



NOTES FROM THE:

Deputy Comptroller, Cost & Economics; Comdr, Air Force Cost Center

Col M.L. Haines, Deputy Comptroller, Cost & Economics; Cmdr, Air Force Cost Center **Autovon 227-5311**

The Cost Center Works for You

It has been several months since we gave you an update on the Air Force Cost Center. We now have a complement of professional analysts who are deeply involved in developing and improving tools to assist cost analysts at all levels in accomplishing their jobs. These efforts are predicated on the need to improve the techniques and tools available throughout the Cost community—at operating commands as well as acquisition commands. A primary focus is on two basic areas: analytical/expert systems models and database development. The Cost Center is not only developing models and systems but will also act as a clearing house to test and distribute them to the field once they are validated. The following provides a brief description of just some of the ongoing projects within the Cost Center.

Analytical/Expert System Models

A LOTUS CPR Analysis Program has been developed by the Cost Center to provide a simple, general tool to perform Cost Performance Report **(CPR)** analysis. It allows the analyst to work at any level of the work breakdown structure **(WBS)** and vary parameters to perform sensitivity analyses.

The Cost Analyst Support System **(CASS)** is a Lotus-based **AF Form 1537** analysis tool being developed by the Cost Center to perform "what-if" exercises. Analysts will be able to constrain or change individual elements of the AF Form 1537 and "resolve" a program's financial profile within those parameters.

The LOTUS ICA Spreadsheet (Aircraft/Missiles) developed by Tecolote Research, Inc includes an application for aircraft and another for missiles. Features of the program include base-year to base-year conversions, base-year to then-year conversions, inflation calculations, "what-if" sensitivity analyses, and learning curve calculations. The Cost Center is looking at enhancements to this product (documentation and menus) before releasing it to the field.

A financial management analysis training system is being developed to support Budget/Cost Program Financial Reviews **(PFRs)**, Contractor Funds Status Reports **(CFSRs)**, and **AF Forms 1537/1539**. This system will relate data from these sources, and through an expert system, assist analysts with their program reviews.

Data Base Development

Delta Research, Inc is developing a Cost Estimating System **(CES)** which will include both an automated model to develop cost estimating relationships and a compendium of data from contract cost Data Reports on aircraft. The Cost Center has been working with both OSD and the Navy to standardize the data so a common database can be maintained. Both the standard input system and automated CES will be PC based.

AFR-173-13, *Operating and Support (O&S) Cost Factors*, is currently being reviewed to update the methodology used to develop the cost factors and to identify new factors, especially, in the space and missile areas. Additionally, the Cost Center will load the current AFR 173-13 cost factor tables into the Comptroller Office Automation Network **(COAN)**. This will form a primary database for use in quickly updating and distributing factors to MAJCOMs/SOAs.

The Cost Center library has been loaded into a specialized library database that allows easy and rapid retrieval of information. This system is the seed for an extensive network of interconnected cost libraries within the Air Force. The Cost Center will make the system available to the Air Force Systems Command and other cost analysis activities throughout the Air Force.

These are just some of more than 30 active projects ongoing at the Cost Center. Other initiatives include the *Base Level Cost Analysis Handbook* being worked with SAF/ACCE, a *Logistics O&S Cost Estimating Handbook* being worked with HQ AFLC, and the *BRASS Bulletin Board*. The Bulletin Board, which will provide a central message center to exchange information so that it will be electronically accessible by any Cost office, will be operational in the near future. We encourage you to communicate your ideas to the Cost Center. They can assist in further developing the ideas or provide a clearing house for distribution to other Cost offices.



NOTES FROM THE:

Assistant Comptroller for Plans

by Col Alex Graham **Autovon 227-9992**

We want to update you on some of the projects that are currently receiving considerable attention throughout the Comptroller community. The projects and requirements are not totally new, but each one impacts Comptroller activities at all levels to one degree or another. We have established objectives we think are appropriate and are making progress toward achieving those objectives.

First is Wartime Planning. During the spring and summer of 1987, AFAFC/CWX, with superb support from the MAJCOMs, defined comptroller wartime overseas requirements (the **FORSIZE** exercise) more accurately than we ever have before. We used the actual Air Staff and MAJCOM warplans and made some realistic assumptions for comptroller support of those plans. The final tally was a requirement for 3,282 military, an increase of 1,410 over our previous computation. Next, we must complete the Base Level Assessment **(BLA)** which will define our CONUS military wartime requirements. AFAFC/CWX developed detailed guidance for performing the BLA so that we will achieve consistency and can thoroughly document and justify our requirements. We cannot overemphasize the need to be accurate and thorough in completing the BLA. Concurrent with the BLA effort, we will start the process of ''maturing'' the Comptroller Concept of Operations **(C-CONOPS)**. We have some details to fill in and disconnects to resolve in arriving at a workable, responsive C-CONOPS. To say this is a challenge is quite an understatement. We will be asking for field ideas and support throughout the entire process. We have made excellent progress in wartime planning and will keep the fire turned up.

The second project is Baselining Comptroller Automated Systems that are being developed. This is our first attempt to formally identify and obtain Master Planning Board **(MPB)** approval of a baseline for these systems. We will follow the guidelines in a soon to be published DODI on baselining of automated information systems. The initial result of this effort is to more clearly define the requirements, scope, and projected costs of the various automated systems under development. More importantly, we will then have a point of departure for senior management to evaluate proposals to modify, enhance, expand, etc., the automated systems that are critical to current and future Comptroller operations.

The Model Installation Program/Command Model Installation Program **(MIP/CMIP)** is the third area undergoing changes. The program had a modest beginning and has expanded to the point where it now touches virtually every Air Force activity. Since January 1984, we have processed over 450 MIP/CMIP proposals affecting Comptroller procedures and operations, with over half of them receiving approval. The Air Staff OPR, **AF/PRPJ**, is shifting more and more MIP/CMIP responsibility to the functional activities. We believe this move will reduce some of the administrative processing workload and will expedite responses to the submitting organizations. As the shift progresses, it is incumbent on each review level to ensure the intent of the program is fully supported. Also, we expect the base and MAJCOM comptrollers to be more involved in evaluating MIP/CMIP submission. Before a proposal is forwarded to the next review level, it should be fully researched, staffed, and coordinated. For example, since we operate under numerous legal requirements, the legal implications of submissions need to be reviewed and coordinated with the legal staff prior to sending them forward. We want to place increased emphasis on the quality of the proposals forwarded for evaluation.

Obviously, these three areas are not the only focus of our attention and effort. We are currently updating our long-range planning products, and you should be looking for those in the near future. We'll provide more details in a future article. We will also be more active in JCS and Air Force exercises and will be looking for increased MAJCOM and base involvement. There are exciting initiatives in the automation area, such as Expert Systems and Artificial Intelligence, that we are evaluating. We're pleased with the support and interaction we are receiving from everyone and sincerely thank you.



Comptroller Civilian Career Management Program

Autovon 487-6450

by Lester Murray

Program Update: From the point of view of the program registrant, the CCCMP continues to provide many advantages including access to worldwide job opportunities, training programs, and structured, clearly defined career paths. For management, CCCMP provides central management of the work force and helps local managers identify highly qualified candidates for reassignment or promotion. The Comptroller has directed the *Program Effectiveness Panel* to closely examine certain aspects of the program including the annual interviews. The results of the examination will be published in upcoming issues of the newsletter or *The Air Force Comptroller* magazine.

Exploding CCCMP Myths:

Myth 1: The Comptroller does not need a centralized career program.

The centralized career program is an important and much needed tool for managing the Comptroller work force. It enables Air Force leadership to identify, train, and develop people to fill positions worldwide in support of the Comptroller's mission. The program also helps promote equal opportunity and eliminate factionalism.

Myth 2: The annual interview process is costly and unnecessary.

The interview process is a cost effective method for identifying and ranking persons in the Comptroller work force. The interviews provide a fair, objective assessment not available through other means. In addition to the aforementioned benefits, the interviews normalize the civilian ratings curve and permit panel members to interact with the program registrants and assess the overall competency of the work force.

Myth 3: The program and the interviews are designed for all Air Force civilians.

The goal of CCCMP and the interviews is to identify and develop persons within the Comptroller organization for positions of greater responsibility. Ideally, those persons should have experience in more than one comptroller functional area, be knowledgeable of the workings of other functional areas and possess general managerial/leadership skills. Although the program invites people outside the organization to register and participate, those people are at a disadvantage unless they have the necessary experience or are familiar with the workings of the Comptroller organization. On the other hand, for the 1987 interviews it was possible for an interviewee to get one-half of the total points available *without* answering a question specifically concerning the Comptroller career field.

Myth 4: The interviews are like "inquisitions."

Each year the program makes a great effort to ensure that the interviews are fair and conducted properly. The process begins with the interview questions. Each question is reviewed and validated using the *Uniform Guidelines for Employee Selection Procedures* **(UGESP)**. Then, the CCCMP representatives and the interview panel chairmen go over the interview procedures. Interview procedures are designed to ensure consistency throughout the 8-week interview cycle. Since it would be impossible to be consistent (and fair), panel members must strictly follow the prescribed procedures and may not modify the questions or prompt the interviewees in any way.

1987 Interviews: The 1987 interview cycle has ended. This year we interviewed 2,045 persons out of approximately 3,100 eligible program registrants. Interviews were conducted at 25 locations around the world. This was a major undertaking that required the services of about 180 panel members for the 45 panels; in addition, this effort required the support of local project officers and representatives from the PALACE Team. While this represents a significant outlay of personnel time and funds, the benefits of the interview process greatly outweigh the costs of those efforts. The interview scores are now being entered into the system to update the total person scores **(TPSs)**. Your new TPS will be mailed to you this month—if you haven't received yours by the end of January, be sure to notify the PALACE Team (487-6450).

Interview Coaching: The CCCMP Policy Council has a general policy prohibiting command-sponsored coaching of CCCMP registrants. This policy was necessary because this kind of coaching creates the appearance of inequity for those registrants who do not receive coaching. Specifically prohibited by this policy are: (a) coaching by interview panel chairmen or members after they have seen the current questions; (b) using the actual questions (past or present) used in the interviews; and (c) using interview scoresheets or discussing specific scoring techniques. Individual supervisors do have a responsibility to coach their subordinates on proper interview techniques. Therefore, all supervisors (civilian and military) should thoroughly understand the interview process.

Other Issues: During the interviews three issues arose that are now being studied: interview length, interview schedules, and telephone interviews. The amount of time allowed for the interviews has been a chronic problem. In 1987, the interviews were scheduled for 20-30 minutes each; however, many interviews lasted much longer than that. This is frustrating for all the people affected, namely the people scheduled for subsequent interviews, the interview panel, and the interview project officers. Having sat on both sides of the interview table, I know that it is frustrating! The Policy Council is considering several options for dealing with this problem including establishing reasonable time limits and time penalties.



NOTES FROM THE:

Chief for Enlisted Matters

by CMSgt Ruall L. Sewell **Autovon 224-5437**

1987 Enlisted Comptroller Conference

This conference was a good one! Plenty of discussion, crossfeed and arguing with each presentation. My thanks to the boss, **Lt Gen Watts**, for taking an hour-and-a-half out of his schedule to have a question and answer session on topics of comptrollership, acquisition process, interaction with Congress, and issues affecting today's blue-suiter. Additionally, Maj Gen Smith gave a review of the FY 87 Budget and what not to expect in FY 88. Maj Gen Miller brought us up-to-date on the health and wealth of MWR. Brig Gen Worrick presented a status report of the Accounting and Finance worldwide operations and what the future holds for us. Col Haines gave us a briefing on Cost and Economic Analysis activities and the importance of accuracy in today's fiscal environment. All VIPs referred to sound training as the only way to proficiency. Now for the other presentations and/or discussion areas I will give a short overview of what took place.

Training: Presented by **Jim Jones**. The presentation included OJT status and procedures to improve future OJT programs; cross-utilization (Stats are very high: 91% career airmen and 77% for SSGTS—however, we need to analyze what we have accomplished, are we achieving our goals, and do we need to make any mid-course corrections to ensure career advancement and proficiency).

Schoolhouse: Presented by **CMS Murphy**. Pat gave us an update on schoolhouse student production, discussed the decrease in Trained Personnel Requirements **(TPRs)** for FY 88, and updated the Mobile Training Team schedule in support of System 2200. As of this time we will continue in-house training for the system administrator in lieu of a formal course at Sheppard. By the way, CMS Murphy is still looking for a few good women and men to serve as instructors.

Wartime Planning: Presented by **Dick Hada**. This is one of the most important challenges facing the Comptroller community today. Briefing included: DOD Joint Planning Process; Comptroller Wartime CONOPS; Manpower Issues and Major Challenges. If you don't know what **AFR 170-18** is all about or the buzz words of **FORSIZE**, **BLA** and **MANREQ** are foreign to you—you better start asking questions quick! I will ask the first question: What is your wartime role?

MPC Briefing: Presented by **SMS (S) Futra**l. Overall the Comptroller organization is manned over 100%; however, we certainly have some shortfalls: SMSGT, TSGT and seven-level experience. John also highlighted some assignment policy changes which are: DEROS Forecast System, Elimination of Career Bachelor Program and Revised Permissive Rules. CONUS-to-CONUS moves will continue to be very limited. The bottomline is we are still looking for TSGTS-SMSGTS for short tours.

A Comptroller Perspective (The Enlisted Force): Presented by **Col (S) Stringer**. Having just returned from Turkey as a base comptroller, Col Stringer discussed the manning problems facing a short-tour organization. Basically, there are three areas of concern: Middle grade NCOs need to brush-up their management skills because they will be SMA chiefs in Turkey; more individuals need material and budget experience to get the job done; short-tour areas have less ability to absorb non-performers! As you know the MPC system assigns volunteers first and then the rest of us. It's apparent too that some of you don't like the CONUS northern tier and use Turkey-Korea-Iceland as a means of finding some beach property when you return.

Other topics were: Comptroller Staff Officer Course, utilization or non-utilization of the trainer/trainee guides, comptroller squadrons, and WAPS testing. If you need more information on any areas presented in this article, contact anyone presented in the photo—they are your functional rep's.



Conference attendees are shown from left to right: 1st row: CMS Dickerson, TAC; CMS Heern, CWB; CMS Sewell; CMS White, SAC; SMS Kanter, USAFA; SMS (S) Futral, MPC; CMS Burton, AFDW; Mr Hada, CWX. 2nd row: SMS Craig, AFDP; CMS Gaskill, ATC; CMS Howell, AU; CMS Gamble, AFSPACECOM; CMS Smith, MAC; CMS Huene, Eglin. 3rd row: CMS Anderson, ESC; CMS Gassett, AFCC; CMS Rhodes, AFAFC/CMS; CMS Baldwin, USAFE; CMS Gilmer, PACAF; CMS Moore, AAC; CMS Powelson, MAC. 4th Row: TSG Evans, Myrtle Beach; SMS Kieschnick, AFIS; TSG Marme, MacDill; CMS Murphy, Schoolhouse; CMS Martin, SAF/ACC; CMS Scott, AFLC; Mr Jones, AFAFC/DO.



NOTES FROM:

The Colonels' Group

by Capt Bob Green **Autovon 487-6951**

Hello from the new face at the Colonels' Group! I'm Captain Bob Green, your new comptroller assignment officer, replacing Major Bill Parsons who has departed for Air Command and Staff College. For my first column, I picked an easy one—a listing of all the colonels who moved between or into comptroller positions (**67XX, 005X**) in 1987:

Name	Duty Title	Location	Date Assigned
	Headquarters, United States Air Force		
Col James P. Crumley	Assistant for Congressional Matters	Pentagon	Aug 87
Col Gerald E. Hahn	Assistant Deputy Comptroller of the Air Force	Pentagon	Aug 87
Col Gerald P. McElroy	Chief, Mission Operations Branch	Pentagon	Jul 87
Col J. Gilbert Seaux	Deputy Chief, Budget Management Division	Pentagon	Jun 87
Col (S) George T. Stringer	Chief, Programs Office	Pentagon	Jul 87
Col Thomas Stubblebine	Chief, Aircraft System Procurement	Pentagon	Jan 87
Col (S) Don H. Owen	Deputy Chief, Cost Programs Division	Pentagon	Oct 87
	Air Force Accounting & Finance Center		
Col James P. Hadley, Jr	Director, Retired Pay Operations	Lowry AFB CO	Jul 87
Col Thomas H. Parkinson	Director of Comptroller Support	Lowry AFB CO	Jul 87
	Air Force Audit Agency		
Col Bruce E. Vickerman	Chief, Central Region	Offutt AFB NE	Jan 87
	Air Force Logistics Command		
Col Charles T. Farmer	Director of Cost	Wright-Patterson AFB OH	Jan 87
Col Phillip A. Meserve	Comptroller, 2852 Air Base Group	McClellan AFB CA	Apr 87
Col (S) Everett G. Odgers	Chief, Investment Funds Division	Wright-Patterson AFB OH	Jun 86
Col William J. Ruddell	Comptroller, 2750 Air Base Wing	Wright-Patterson AFB OH	Jun 87
	Air Force Systems Command		
Col Jerome P. Andre	Comptroller, Air Force Flight Test Center	Edwards AFB CA	Jul 87
Col Marvin K. Trostle	Director of Cost, Space Division	Los Angeles AFS CA	Jul 87
Col Andrew A. Zeleski II	Director of Cost	Andrews AFB MD	Aug 87
	Air Training Command		
Col Craig D. Elliot	Commander, 3415 Comptroller Squadron	Lowry AFB CO	Aug 87
	Military Airlift Command		
Col Fred G. Kennedy	Director of Accounting and Finance	Scott AFB IL	Jul 87
Col Michael Mullen	Commander, 375 Comptroller Squadron	Scott AFB IL	Jul 87
	Air Force Communications Command		
Col (S) Paul E. Hughes	Deputy Director, Comptroller Systems	Gunter AFS AL	Jun 87
	United States Air Forces in Europe		
Col Bronislaw Prokuski	Deputy Chief of Staff, Comptroller	Ramstein AB GE	Jul 87
Col Samuel Porterfield	Director of Budget	Ramstein AB GE	Sep 87
Col Robert D. Skees	Director of Cost	Ramstein AB GE	Jul 87
	Pacific Air Forces		
Col Patrick W. English	Director of Budget	Hickam AFB HI	Jul 87
	Defense Nuclear Agency		
Col James E. Chittick	Director, Comptroller Directorate	Kirtland AFB NM	Jan 87
	Army-Air Force Exchange Service		
Col Robert T. Evertson	Director, Audit	Dallas TX	Feb 87

The 27 colonels and colonel selectees who moved in 1987 are slightly less than the 33 moved in 1986, reflecting the new DOD policies to reduce PCS moves. As you might expect, the average time on station for a comptroller colonel increased from 23 months in October 1986 to 25 months in October 1987. We expect this to be a continuing trend in the future as PCS funds continue to come under scrutiny.

Well, that's a wrap for this issue. Let me add that I will be looking forward to working with each of you in the future. Give me a call anytime at **AUTOVON 487-6951**.



NOTES FROM THE:

Comptroller Officer Assignments Section

by Capt Tom Hicks, Comptroller Assignments Officer **Autovon 487-5031**

A Newcomer's Observation on Assignments

After only 4 months on the job I still qualify as the "newest guy in town" to the officer assignments business. I have learned that the personnel assignment process is a dynamic, continuously changing process often filled with uncertainty. Because of this, I thought it may be time to share some "newcomer" observations with you to help you understand some of the aspects affecting the decision process that may require a PCS move by you.

Most PCS moves are made during the June—August time period, but the assignment process is continuous all year around. The assignment process for summer moves begins as early as September of the proceeding year, although your assignment may not be "locked in" until much later than this time frame. In fact, most assignments are not finalized until about 6 months before the expected move date. We want to make sure we have the right person matched to the right job. Basically, there are three categories of moves available to officers: *overseas*, *CONUS*, and *special duty assignments*. Everyone is available for reassignment within certain limits. The limit requirements are rather simple. A CONUS to overseas move requires 2 years on station, and a CONUS to CONUS move requires 3 years on station. The exception to this rule is for lieutenants serving initial active duty tours of 4 years or more are limited to two PCS moves, excluding an initial assignment for training. Additionally, they may be selected as overseas volunteers, even though it would result in a third assignment. People serving overseas must complete their full overseas tour before moving to a new location. An additional overseas **(COT)** move will require you to serve the full tour length of the new duty location.

Additionally there are two categories of officers available for reassignment, those that "must move" and those that "can move." The "must move" officers are people returning from an overseas tour; officers in resident schools, education with industry, and some in a maximum length controlled tour that must be moved. An officer in the "can move" category is one meeting the minimum time on station requirement stated earlier. Bottom line is: PALACE DOLLAR must reassign all "must move" officers first before we reassign "can move" officers. However, because of the emphasis on conserving PCS dollars we are not moving as many officers as in the past who are in "can move" status.

As you can see, the assignments business is a many faceted process which requires a great deal of communication between the officer and PALACE DOLLAR. MAJCOM requirements, personnel policies, special duty requirements, and an officers' desires are all inputs that we must consider before completing an individual's assignment. To assist us in making the right choice you should ensure your **AF Form 90** adequately reflects your current desires. We cannot control all the factors that contribute to the dynamics of the assignment process. However, we do want you to understand these factors are a part of the process significantly impacting your career. Given the constraints affecting each situation, our objective is to work the job you want and need for professional development while satisfying Air Force requirements.

Without a doubt this is an exciting business and I'm excited to be a part of it, and look forward to working with you.

Joint Duty Assignments

The *Goldwater-Nichols DOD Reorganization Act of 1986* and specifically **Title IV**, *Joint Officer Personnel Policy*, represents the most dramatic change in officer personnel management in a decade.

As a result of the Reorganization Act the Secretary of Defense defined what "joint duty assignments" are and has published a joint duty assignment **(JDA)** list. The list consists of 3,062 JDA positions and 365 JDA critical positions in DOD. In the Air Force Comptroller community we have 50 joint billets, 25 of which qualify as JDA positions and no joint critical. The key provision of the law concerning JSO's duty are:

★ Officer must be nominated by his/her service and approved by the Deputy Secretary of Defense with advice of the Chairman of the JCS.

★ Officer must have completed joint PME (NWC, ICAF, or AFSC), followed by a joint duty tour of 3½ years.

★ Half of all JDA positions must be filled by JSO's or by JSO nominees. JSO nominees can be any Captain (O-3) or above currently assigned and "in the job" that may later meet the prerequisites and become a JSO.

The legislation has produced tremendous changes in personnel management of the officer force. We in the Air Force, along with the other services are still adjusting and fine tuning as we attempt to meet the requirements of the law and maximize the possibilities for the Comptroller officer force.

Currently, Comptroller JDA positions are as follows:

Specialty	Authorized Grade	
	Maj	Lt Col
Accounting and Finance	1	0
Budget	6	2
Cost	2	7
Comptroller Staff Officer	2	0
Auditor	1	0
Comptroller	0	4
	12	13

Joint assignments provide challenging professional enhancement to your Air Force expericnce. If you're interested, tell us about it on your Form 90 and we'll be ready to discuss possibilities with you.



NOTES FROM:

Headquarters Standard Systems Center

by Mr Pat Foley

Autovon 446-4181

Here is What's Coming

In the July 1987 issue, I shared some information on both the *Air Force Standard Civilian Automated Pay System* and the *Command On-Line Accounting and Reporting System*. These new systems have completed systems development and are headed for implementation. Both of these systems will increase throughput, streamline processing methodology, and provide the tools to reduce manual and tedious work loads. In this issue, we have some updates on these systems, news about the *Standard Materiel Accounting System*, the *Command Budget Automated System*, and some innovative and much needed improvements planned for existing comptroller systems.

First, let's talk about the Air Force Standard Civilian Automated Pay System **(AFSCAPS)** which is now a member of our automated systems operational family. I'm sure many of you have witnessed the arrival of the new optical mark reader **(OMR)** which is used for scanning and collecting civilian payroll time and attendance (T&A) data. You have probably had the opportunity to review the new T&A collection form which is read by the OMR and replaces outdated punch data cards. Implementation of the OMR **(AFSCAPS Increment I)** is in progress and the new device has been operational at eight separate locations for several months. We worked in high gear on the Increment I expansion effort which added 17 additional operational sites during the month of November 1987, bringing the OMR operational sites to 25 locations. **Increment II** will provide immediate update and query capability as well as an automated interface between the civilian pay and personnel systems. Increment II will be implemented on a phased basis by the MAJCOMs and SOAs, beginning in May 1988. Great things are in store in the civilian pay arena, and we are eager to share this new system with all civilian payroll offices.

Another new system breaks out of the pack. The Command On-Line Accounting and Reporting System **(COARS)** program development has currently been operationally field tested at five locations. Preliminary documentation (draft versions) has been sent to the 34 users (MAJCOMs and SOAs) scheduled for implementation of COARS. The current Accounting and Budget Distribution System will be deleted as a standard system approximately 3 months after the worldwide implementation in March 1988.

Here is what's coming in the travel area. The Automated Travel Record Accounting System **(ATRAS)** is the base-level system for creating, updating, deleting, and reporting travel financial records. ATRAS was originally implemented in 1983 to eliminate manual posting of records and to provide the data base for interaction with the base-level General Accounting and Finance System **(BQ)** for funds control. Our Financial Systems Division **(HQ SSC/SMCF)** and the Air Force Accounting and Finance Center **(AFAFC/XSPB)** have recently evaluated all areas of ATRAS to determine what enhancements need to be made. Many were previously delayed due to the Phase IV transition environment and other higher priorities. Based on our joint analyses supported by input from several major commands and bases, changes were identified, prioritized, and are being developed. The first major enhancement includes tracking refund receivables for transportation requests, automating the ATRAS interface with the Joint Uniform Military Pay System **(JUMPS)** and civilian pay, and auditable error correction procedures. Implementation is targeted for July 1988.

Let's hear from materiel! The Standard Materiel Accounting System **(SMAS)** will provide one accounting and reporting system for all the Air Force stock funds at base level. The first increment is being developed for the commissary stock fund division. It will maintain the accounts receivable records for cash and charge sales, dishonored checks and vendor coupons, update the commissary general ledger accounts, and prepare the trial balance reports. This initial subsystem was successfully field tested in October and is being implemented at bases by MAJCOM direction. Automating the interfund process for the commissary will be our next task. Increment II, another major development effort, will incorporate the medical/dental stock fund division into SMAS.

Budget automation continues to grow. There are several enhancements to the initial increment of the Command Budget Automated System **(CBAS)** that will be released as they are completed. **Increment IIA** should now be fully operational within the command budget offices. **IIB** has been divided into four increments so we can get the additive CBAS capabilities to the field sooner. The first increment, contracted advisory and assistance formulation and execution, has already been implemented at the commands. The civilian pay and flying hour cost modeling capability is currently under development and is scheduled for release next October. Development of the financial plan and budget estimate increments is expected to begin this month.

We are excited about the capabilities these systems will give you to help accomplish your critical portion of the Air Force mission. We are continually striving to provide the users of our systems with the best automated tools to do their jobs. This is not an easy task, but I can assure you we work hard on providing the best systems possible.



NOTES FROM THE:

Comptroller Training Division

SHEPPARD TECHNICAL TRAINING CENTER

Maj Thomas W. Koch, Chief **Autovon 736-2098**

Why Auditor Retrieval Systems?

by Capt Rex Parr

The major benefit of the Auditor Retrieval Systems **(ARS)** course is to enhance the computer literacy of the student. This course increases student proficiency in accessing information systems and providing management with information necessary to make effective decisions. The ARS course was introduced in October 1986 and is designed especially for Air Force auditors; however, people in other comptroller functional areas can and should take advantage of this course. Although the course lasts only 12 days and is limited to 10 students per class, a great amount of information is taught, much of it with the help of computers. The ARS course provides students with the necessary knowledge and skills to code inquiries and retrieve information from Phase IV databases and files. ARS is the first specialized Air Force course featuring computer fundamentals, file maintenance, database management systems, and Phase IV query languages for Air Force auditors and functional users of today's modern Air Force computer systems. This unique course was designed to offer many innovative features.

A large portion of this course is computer driven. Color monitors, driven by a microcomputer, display visual aids during lectures. A visual display can be updated or added by the instructor in a matter of minutes which contributes to the currency of the ARS course. Based on course critiques, the color display enables the student to more easily read and understand the information on the screen.

Another course feature is Computer Interactive Training **(CIT)**, which enables the student to have one-on-one interaction with the computer (micro, mini, or mainframe). During CIT lessons, students start with a display of learning objectives, followed by items of information. Questions are presented via the CRT and answered using the terminal keyboard. The computer program checks the answer, and if correct, generates the next question. If the answer is incorrect, the computer will generate the correct answer with an explanation of why the answer was incorrect.

Other innovative features include live classroom demonstrations of computer operations displayed on computer-driven 25'' color monitors. A microcomputer is used to demonstrate data conversion and procedures to read the converted data into a microcomputer database, spreadsheet, and a word processing program. This live demonstration technique enhances student comprehension of these technical procedures.

All students become proficient in understanding and working with Phase IV database retrieval languages to include: Direct English Information Retrieval System **(DESIRE)**, Advanced Personnel Data System **(APDS)**, Air Force On-line Data System **(AFOLDS)**, Supply System User Report Generator **(SURGE)**, and Query Language Processor **(QLP)**. Although other Air Force courses offer similar curriculum, ARS is the only one offering training in all five retrieval languages. Course graduates have a complete understanding of data retrieval, and the ability to download and manipulate data. This ability enables the graduate to save time on the job by extracting information from the host computer, downloading it to the microcomputer, and putting it on a spreadsheet to extract information needed. In addition, a comprehensive view of a modern information processing system is presented to include the function of each component in the processing of data.

If you are interested in attending the Auditor Retrieval Systems course (**J30ZR6784**) you must meet the requirements as outlined in **AFR 50-5**. Prerequisites include: *officers, airmen, or civilians with prior experience in one or more base-level functional systems, or responsible for the management or evaluation of these systems. Prior completion of* **CONDOR** *database and* **LOTUS 1-2-3** *tutorial is mandatory, and an introductory course in ADP is highly desirable.* If you do not have access to **CONDOR** and/or **LOTUS 1-2-3** tutorials, please contact your base audit agency office. If you are qualified for the ARS course and interested in attending, contact the appropriate training office at your base. Remember, this is the age of the computer. An understanding of our computer system, how it functions, how it processes data to produce useful information, and how it can be used in our Phase IV environment is the hallmark of the ARS course.



NOTES FROM THE:

Professional Military Comptroller School

by Ms Catherine W. Wright

Autovon 875-6656

Civilian Career Broadening—PMCS

How much consideration have you given to a career change? Do you feel your career is stagnated? If you have not given the idea of a career change serious consideration, and if you do feel your career needs a new direction, please take a few moments and reflect where you would like to be in the next 3 years.

The comptroller career field has made it possible for its civilian work force to take advantage of career opportunities that were unheard of just a few years ago. These opportunities are a reality through career-broadening assignments. Comptroller civilians can now effectively work toward a multi-disciplined career and can often accomplish this at their base of preference. One of these opportunities is at Maxwell AFB as a **501-13**, *Civilian Instructor*.

Just 3 short years ago I was selected for a career-broadening assignment at the Professional Military Comptroller School **(PMCS)** at Maxwell AFB AL. What I remember most vividly about this assignment was my excitement at the opportunity to have such a challenge. As a PMCS graduate, I knew about its professionalism and the expertise of the many speakers who frequented the lecture platform of the school. I knew this was one place that would afford me an opportunity for career growth which would be second to none—and I was right on target!

The PMCS environment stresses contemporary knowledge of evolving events that capture the attention of senior decision makers. It affords the PMCS civilian instructor the opportunity to take a "front seat" when these individuals arrive to discuss key issues. Professional growth in this kind of environment is inevitable.

Professionalism permeates the halls of PMCS from the guest speakers to the faculty and staff, and through the student body. Being a member of the PMCS team has greatly enhanced my knowledge of comptrollership and the respective roles of the many key decision makers. The breadth of career enrichment gained from this experience is a combination of several factors. As mentioned, the guest speakers are of the highest caliber and communicate a wealth of knowledge on contemporary issues. Additionally, the students from all of the DOD agencies have varied backgrounds and levels of expertise. They bring with them years of experience, skills, and talent which result in a dynamic interchange of ideas and perspectives. The result is a synergistic learning experience where one benefits from the other.

The role of the civilian instructor in this position is one of total involvement. First, he or she helps to ensure through extensive reviews that the curriculum is current and that key issues are addressed. Secondly, this individual assists in ensuring that we have the best speakers available to address each topic. This includes every detail from initial contact with a speaker to the point when he or she departs for home. Also included as a vital part of the PMCS program are our social and student athletic functions. These activities provide the catalyst for social interchange as well as physical and mental enrichment. The civilian instructor, like his or her military counterpart, is committed to full participation in these functions.

Last, but not least, the comradeship shared among the faculty and staff is the force behind the success of PMCS. The environment is one of caring about each other and of sharing equally and unselfishly to further our goals of professionalism and excellence. The men and women here at PMCS are the best and I'm proud to have been a part of this great team.

A little more than 2 years ago, I wrote I would be ending my career-broadening assignment at PMCS in June 1988 and offered you the challenge to be the second civilian to accept this exceptional opportunity. I hope you accept that challenge and are now ready to step forward because my tenure here is soon to end. I can assure you that the career enrichment you will gain from this experience will be second to none. It will be the most fulfilling job experience you could ever wish to have. Will you be next?

To apply for this assignment, send a letter requesting consideration to **AFCPMC/DPCMA, Randolph AFB TX 78150-6421, ATTN: CAREER BROADENING**. In addition, make sure your personnel data system **(PDS-C)** records are up to date.

PMCS Graduates: Class 87-D Graduated 4 Sep 1987

Their names, ranks, and "Idea" paper titles are listed below.

U.S. Air Force *(33)*

Ashley, Charles W., Maj—LD72401A—*The AFAA COOP Program Can Be Improved*
Barclay, Lindsay M., GM-13—LD72402A—*Airlift Service Industrial Fund—Can It Survive the Next Decade?*
Belford, Norman S., GS-12—LD72403A—*Training Requirements for Today's Professional Cost Analyst*
Bennett, Edwin W. Jr, LTC—LD72404A—*Data Access Versus Data Security*
Biersack, Kevin J., GM-14—LD72405A—*Air Force Comptroller Civilian Recruiting*
Bolton, Clyde E., Maj—LD72407A—*Mandating Resource Management Team Visits*
Cain, Donald D., LTC—LD72410A—*CMCS—What Now?*
Chalfant, Zane C., Maj—LD72413A—*Do We Need to Improve the NCO Leadership Training in the ACF Career Field?*
Chamberlain, F. Kelly, GS-13—LD72415A—*The Use of RCA Price on Space Defense Initiative Projects*
Chamberlain, F. Kelly, GS-13—LD72465A—*Future Concepts for Cost and Financial Management System Data Base*
Collier, Harvey W. Jr., GM-13—LD72416A—*Independent Cost Analysis: Independent or Corporate View Point*
Decker, LaRita, Maj—LD72417A—*Multi-Year Procurement—Is It still Viable?*
Dilitz, Dorothy F., GS-12—LD72418A—*Twelve Month Fiscal Year Forecast?*
Donnell, Stephen, GM-13—LD72419A—*Establishing A Banking Office on a Domestic AF Base*
Hardy, Linda L., Capt—LD72427A—*ICA in the Foreign Environment—Lessons Learned*
Hendrix, Aubrey, Capt—LD72428A—*The Comptroller Officer Career Development Program*
Large, Bonnie P., GM-13—LD72434A—*Starting with Valid Estimates*
Mimbs, Patsy S., GS-12—LD72437A—*Reprogramming of Funds—Policy and Procedures*
Morrison, John W., GS-12—LD72438A—*It's Time to Streamline the AFCOMS Internal Control Review Program*
McBride, Verna J., Capt—LD72439A—*Consolidation of Base Level Cost Shops*
McCoy, L. Gail, Maj—LD72440A—*Forecasting for the Base Procured Investment Equipment Program*
McDowell, Carl G., Capt—LD72441A—*Planning & Programming Vs Budgeting—Let's Close the Gap*
Plass, Virginia Ruth, GM-13—LD72447A—*The Program Management Direction (PMD) Control Process*
Schostag, Jerry E., GM-13—LD72448A—*Reviewing Internal Controls—The "More is Better" Attitude*
Spencer, Robert W., GS-12—LD72452A—*Base Level Resource Management—Is It Effective*
Stark, John W. Jr, GM-13—LD72453A—*Risk Analysis—Reducing Potential Fiscal Instability Resulting from Gramm-Rudman*
Thompson, Barbara R., GS-11—LD72455A—*Comptroller Squadrons within TAC*
Watson, Robert D., Capt—LD72457A—*Streamlining Accounting and Finance Services*
Whitehead, Edward J., GM-13—LD72458A—*The Comptroller Civilian Career Management Program: A Different Approach*
Williams, Sandra F., GM-13—LD72460A—*An Assessment of the Merit Pay System*

To obtain microfiche copies of Idea Papers write to:

Defense Logistics Studies Information Exchange
ATTN: DRXMC-D
U.S. Army Logistics Management Center
Fort Lee, VA 23801-6043

AUTOVON: 687-2240

Include the Logistics Document Number (LD) in your request.

Wohlfarth, Max T. Jr, GS-12—LD72461A—*Implementation of the Joint Military Medical Command—How Much was ATC/AC Involved?*
Wolters, David R., GS-13—LD72462A—*Budgeting for Base Operations Support Equipment*
Young, Donald E., Maj—LD72463A—*Cost Performance Report Analysis and Subcontractor Performance Measurement*

U.S. Army *(17)*

Bloxham, Garth T., Maj—LD72406A—*Financial Turbulence within the USA Strategic Defense Command*
Bussy, Ann R., GS-13—LD72409A—*Unit Cost Management of Army Family Housing*
Carlton, Suzanne M., GS-12—LD72411A—*Two Subsystems Designed to Promote Productivity through People*
Caster, Paul R., GS-13—LD72412A—*Cost Tracking—The Missing Link*
Chamberlain, Dieter, C9S—LD72414A—*Resource Management Automation within US Army Europe (USAREUR)*
Fournier, Ronald P., GS-12—LD72420A—*Cost Factor Analysis and Productivity Improvement*
Gindville, John J., LTC—LD72422A—*Army Military Comptroller Training*
Gueth, Herma-Joze B.M., C-9—LD72424A—*Another 40 Years of US Forces in Europe, One Year at a Time or Study Structure*
Hopkins, Edmund A., GM-13—LD72429A—*Transitioning from Manual to Automated Resource Management*
Horton, Jerry M., GS-12—LD72430A—*Contracting Out Feasible or Foolish?*
Lincoln, Walter R., Maj—LD72435A—*Aspects of Military Economic Analysis: The Discount Rate*
May, Gerald E., GS-12—LD72436A—*Government Efficiency—A Corporate Approach*
McFarland, Peggy G., GS-12—LD72442A—*Reducing US Troops in Western Europe*
Noe, Norman E. II, GS-12—LD72444A—*Planning and Programming in the PPBS Process—Army*
Scott, Clinton E. Jr, GS-13—LD72449A—*How to Apply the Analytic Hierarchy Process to Resource Management*
Solomon, David B., GS-12—LD72451A—*Improvements in Quality Control for the Budget Formulation Functions*
Von Gonten, Jimmie L., Maj—LD72456A—*Security Assistance Funding for Latin America*

U.S. Navy/Marine Corps *(7)*

Brandt, Douglas E., LCDR—LD72408A—*Authorization Accounting Activity Transfers, A Potential for Trouble*
Fowlkes, William M., GM-13—LD72421A—*The Advantages of Talking Customers through Budget Preparation on Local Level*
Groden, Jeffrey H., Lt—LD72423A—*CP/HP:The Comptroller's Dilemma*
King, Sam L., GS-12—LD72432A—*Contingency Withholds*
McIntosh, Charles A., GS-13—LD72443A—*Review of Navy's Accounting Systems*
Painter, Jean T., GS-11—LD72445A—*Unification of Data Systems*
Smith, Cordell C., GS-12—LD72450A—*FMS—Centralization of Financial Management*

Others *(8)*

Hall, Kenneth R., GM-14—LD72425A—*Development of a Core Budget Model for DOD Dependents Schools*—**(DOD)**
Haning, Donald E., GS-15—LD72426A—*Impact on Army & AF Exchange Audit Function if There is a Merger with MWR*—**(AAFES)**
Khan, Jeanne, GM-14—LD72431A—*Change Regional Management Reporting Channels*—**(DOD)**
Kostelnik, Leonard A., GG-13—LD72433A—*Improving the Congressional Budget Process for Government Agencies within DOD*—**(NSA)**
Perry, Paul, GS-12—LD72446A—*Bar Coding, Increased Production Savings*—**(DLA)**
Taylor, Sherry L., GM-13—LD72454A—*Refinement of the DLA Resource Management System*—**(DLA)**
Williams, Betty J., GS-11—LD72459A—*Effective Utilization of the Cell Concept*—**(DLA)**
Young, Kathleen C., GS-12—LD72464A—*Journey Toward "Excellence"*—**(DLA)**

PROMOTIONS


Mr Bachman


Col (S) Bennett


Col (S) Cory


Col (S) Daugherty


Mr Dear


Col (S) Gallimore


Col (S) Huegel


Col (S) Hughes


Col (S) Jackson


Mr Johnson


Col (S) Marsh


Col (S) Morales


Col (S) Odgers


Col (S) Owen


Col (S) Phipps


Col (S) Popp


Col (S) Ross


Col (S) Samic


Col (S) Shamblin


Col (S) Streets


Col (S) Stringer


Col (S) Tomasetti

Mr Thomas F. Bachman (GM-15) is Associate Director, Acquisition Division, Directorate of Acquisition Logistics Systems (AFAA), Wright-Patterson AFB OH.

Col (S) Edwin W. Bennett, Jr is Deputy Director, Supply Division, Directorate of Acquisition Logistics Systems (AFAA), Wright-Patterson AFB OH.

Col (S) Bryan J. Cory is Chief, Financial Management Section, Policy and Management Division, Directorate of International Programs, Deputy Chief of Staff Programs & Resources, HQ USAF, Washington DC.

Col (S) Charles E. Daugherty is Deputy Commandant, Professional Military Comptroller School (AUCPD), Maxwell AFB AL.

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Col (S) Paul E. Hughes is Deputy Director of Comptroller Systems, Headquarters Standard Systems Center (AFCC), Gunter AFS AL.

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Col (S) Reinaldo Morales is Deputy Chief, Program Execution, Comptroller, Strategic Defense Initiative Organization, Washington DC.

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Col (S) Don H. Owen is Deputy Chief, Cost Programs Division, Deputy Comptroller, Cost and Economics, Comptroller of the Air Force (Pentagon), Washington DC.

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Col (S) Thomas L. Ross, Jr is Deputy Director of Budget, Program

PROMOTIONS . . . (Continued)

& Budget, Comptroller, Headquarters, Aeronautical Systems Division (AFSC), Wright-Patterson AFB OH.

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Col (S) Robert J. Tomasetti is Chief, Acquisition Division, Air Force Cost Center, Arlington VA.

Air Force Audit Agency

Burks, Robert F., to GS-12; Kadena AB
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Delorey, Roger W., to GM-13; Norton AFB/FSC
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Gilbert, Myrna L., to GS-12; Hill AFB
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Howard, Sherman, to GS-12; Andrews AFB
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Lusebrink, Darrell D., to GS-12; Bitburg AB
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Sisson, George C., to GM-13; Griffiss AFB
Smith, Ronnie E., to GS-12; Seymour Johnson AFB
Snider, Harland L., to GS-12; Wurtsmith AFB
Spath, Robert E., to Maj; Lowry AFB
Streaty, Sue C., to GS-12; Wright-Patterson AFB
Wilson, Tim J., to GS-12; McClellan AFB

Air Force Systems Command

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Bailey, Catherine, to GM-14; ESD/FAXO
Bryer, Sandy, to GS-12; ESD/SYX
Butterfield, Walter J., to GS-12; SAMTO/RM
Carter, James F., to GS-12; BMO/ACI
Coale, Margaret, to GS-13; AFFTC/ACC
Daigle, Denise, to GM-13; ESD/ATX
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Higdon, Charles W., to GS-12; AFFTC/ACF
Klauer, Karl, to GM-13; ESD/SYB
Kloza, Barbara, to GM-13; ESD/ICXS
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Lynch, George, to GM-14; ESD/FAXS
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Pitts, James W. Jr, to GM-13, AD/ACP-XPB
Sandell, Joanne, to GM-13; ESD/ICEX
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Weis, P. Randy, to Maj; BMO/ACC
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Tactical Air Command

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Hunt, Michael D., to SMSgt; HQ ATC/ACCI
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RETIREMENTS


Col Harmon


Col Peck


Col Nakunz


Col Svoboda

Col Kenneth T. Harmon was Comptroller, Air National Guard (Pentagon), Washington DC *(30 years of service).*

Col David W. Peck was Director of Retired Pay Operations, Air Force Accounting & Finance Center, Denver CO *(30 years of service).*

Col Martin W. Nakunz was Director of Plans and Associate Director of Forces Management, Headquarters Air Force Audit Agency, Norton AFB CA *(over 25 years of service).*

Col Ludvik Z. Svoboda was Director of Program Development, Air Force Accounting & Finance Center, Denver CO *(26 years of service).*

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Flippin, Edgar J., LTC; Norton AFB/FS
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Hanna, Robert, MSgt; AFFTC/ACF
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Lebon, Maits, GS-13; ESD/ACCE-2
Moffitt, Michael C., Maj; ASD/ACCR
Osweiler, Paul J., GS-12; ASD/ACPM
Turner, Ruth, GS-6; AFFTC/ACF
Wray, Lois R., GS-6; ESMC/ACFA

Air University

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Strategic Air Command

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Smith, Jane C., GS-5; Barksdale/AC
Woodard, Elmer D., MSgt; HQ SAC/ACFA

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Air Training Command

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Johnston, Dorothy C., GS-4; Keesler AFB/ACFPT
Kinnaman, John Jr, GS-7; Williams AFB/ACFD
McMullen, Robert J., MSgt; Williams AFB/ACFPM
Mickler, Donald R., TSgt; Randolph AFB/ACFPT
Morris, Thomas A. Jr, SSgt; Reese AFB/ACFM

Military Airlift Command

Dewey, Richard A., MSgt; Dover AFB/ACF
Rohrbach, Anne C., GS-6; Dover AFB/ACFM
Schmitz, Donald D., MSgt; Scott AFB/ACE

Alaskan Air Command

LaCoss, Ronald E., MSgt; Elmendorf AFB/ACC
Whitney, Roger M. Jr, LTC; HQ ACC/ACB

United States Air Forces in Europe

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Vandersloot, Jay S., SMSgt; 39 CPTS/ACFD, Incirlik AS



General Officer/SES Activity



Effective 26 December 1987, **Major General George W. Miller III** retired from the USAF Reserve after serving 35½ years. He was the Mobilization Assistant to the Comptroller of the Air Force, Washington DC.

General Miller was born 17 September 1930, in Philadelphia. In 1952 he received a bachelor of arts degree in economics and government from Harvard University and in 1954 a master's degree in business administration, majoring in corporate financing and accounting, from Harvard Business School where he later completed the Advanced Corporate Finance Course. He has also attended numerous professional schools including the New York Institute of Finance and the IBM Executive Automatic Data Processing School. His military education included SOS in 1954, Air Command and Staff College in 1962, Air War College in 1967, and the Industrial College of the Armed Forces in 1972. The general has also been a guest lecturer on corporate finance at the Industrial College of the Armed Forces and Villanova University.

General Miller had numerous assignments after he served on active duty (1952—1956) and prior to his assuming his position as Mobilization Assistant to the Comptroller of the Air Force in August 1976. Some of those assignments were with:

★ Office of Special Projects, office of the DCS/Research and Development, Headquarters U.S.Air Force.

★ Headquarters Air Force Systems Command in the office of the DCS/Procurement and Production, serving with the special assistant to the commander for special contracts.

★ Office of DCS/Research, Development and Acquisition, Directorate of Contracting and Manufacturing Policy, HQ USAF, where he was involved with the Copper Impact Program, overhead, pricing systems, progress payments, DOD's Finance Committee, and the development and implementation of a credit rating system for DOD contractors.

★ Mobilization Assistant to the Assistant Director of Plans, Programs & Systems, at Defense Logistics Agency Headquarters.

In 1976 and 1984—1985, General Miller served on a special DOD Acquisition Task Force for Army, Navy, Air Force and Marine Corps to review all prime and subcontractors procurement procedures. He participated in the financial and foreign currency policy for co-production programs. In 1983, he was appointed to serve on the Secretary of the Air Force Reserve Forces Policy Committee. In 1985, General Miller was appointed Chairman of the Department of Defense Investment Review Committee for Army, Navy, Air Force and Marine Corps nonappropriated funds and completed a review of DOD investment procedures for the House Armed Services Committee. In 1986—1987, General Miller served on the Air Force Task Force to review the MWR organization.

General Miller was also a liaison officer for the U.S. Air Force Academy and Air Force Reserve Officer Training Corps program, serving on the Military Selection Committees for Congressmen Curtis Weldon and Richard Schulze of Pennsylvania.

In civilian life General Miller is an investment banker serving at Citicorp, Loeb Rhoades, and Provident National Bank— over 25 years on Wall Street.

Effective 10 November 1987, **Mr John E. Lang** joined the SES ranks as the Deputy Director of Budget Operations, Deputy Comptroller, Budget, Office of the Secretary of the Air Force, Washington DC. He is responsible for directing and administering Air Force—wide budget activities related to the Operation and Maintenance Appropriation and Stock and Industrial Funds.

Mr Lang was born 6 April 1939 in Dubuque, Iowa, and graduated from Loras Academy at Dubuque in 1957. He served on active duty with USAF Security Service from 1958 to 1963, serving in both the Far East and Europe. He earned his bachelor of arts degree in 1968 from Purdue University, West Lafayette, Indiana, and his master of arts degree in 1984 from Georgetown University. He also has a certificate in National Security Studies from Georgetown and has completed additional graduate studies at Purdue University and Wright State University in Dayton, Ohio. Mr Lang graduated from the National War College in 1980 and has also completed Air War College and Industrial College of the Armed Forces courses.

Mr Lang was an administrative officer at Purdue University from 1968 to 1970, and entered the Civil Service Commission Management Intern Program as a logistician at Kelly Air Force Base, Texas, in 1970. Upon completion of the program in 1972, he was promoted and assigned to a budget analyst position at Headquarters Air Force Logistics Command, Wright-Patterson Air Force Base, Ohio. In 1974, he was promoted to Chief of the Financial Management Division, DCS/Distribution at Headquarters Air Force Logistics Command. He was assigned to the DCS/Logistics Operations, Headquarters AFLC, in 1976 as chief of the Transportation Branch.

In June 1977, Mr Lang was promoted to chief of the Resource Management Division for the Advanced Tanker Cargo Aircraft Joint Program Office at Wright-Patterson Air Force Base. He participated in the source selection of both the acquisition and logistics support contractors and was responsible for fund administration upon contract award to Douglas Aircraft Company for production of the KC-10.

After graduation from the National War College in June 1980, Mr Lang was selected as Special Assistant in the Directorate of Budget, Headquarters United States Air Force. He was assigned to the Fiscal Analysis Office as the senior analyst in April 1982 and promoted to chief of the office in April 1983, where his responsibilities included budget execution analysis and compilation of Air Force budgets. He was selected for his current position on 5 October 1987.

His awards include numerous Outstanding and Sustained Superior Performance ratings and an Air Force Special Achievement Award. He is a member of the Air Force Association, American Defense Preparedness Association, American Society of Military Comptrollers, National Eagle Scout Association and President's Council, Purdue University.

Mr Lang is married to the former Ellen K. Martin of Gallipolis, Ohio. They have four children: Michael, Timothy, Anne and Matthew.

Best Author Award 1987





THE WINNER

Lieutenant Colonel Glenn R. Zauber

Lieutenant Colonel Glenn R. Zauber, the author of the article, *The Tax Reform Act of 1986: Tax Cut or Tax Increase?*, which won the best article for the January 1987 issue, has been awarded the 1987 annual ***Best Author Award***. Lt Col Zauber is Chief, International Accounting Systems Branch, Directorate of Plans and Systems, Air Force Accounting and Finance Center, Denver CO.

Lieutenant Colonel Zauber will be presented a specially engraved plaque commemorating the event.

Standings of the Runners-Up



1st Runner-Up

Colonel Donald Scooler

Colonel Donald Scooler was author of the best article for the April 1987 issue, *How to Manage the Unmanageable—Part II*. Col Scooler is the Comptroller, Headquarters Military Airlift Command, Scott AFB IL.



2nd Runner-Up

Lieutenant Colonel Gary L. Frazer

Lieutenant Colonel Gary L. Frazer authored the best article for the July 1987 issue, *Getting Ready for COOF*. Lieutenant Colonel Frazer is Comptroller, 14th Flying Training Wing (ATC), Columbus AFB, MS.

Congratulations To All!

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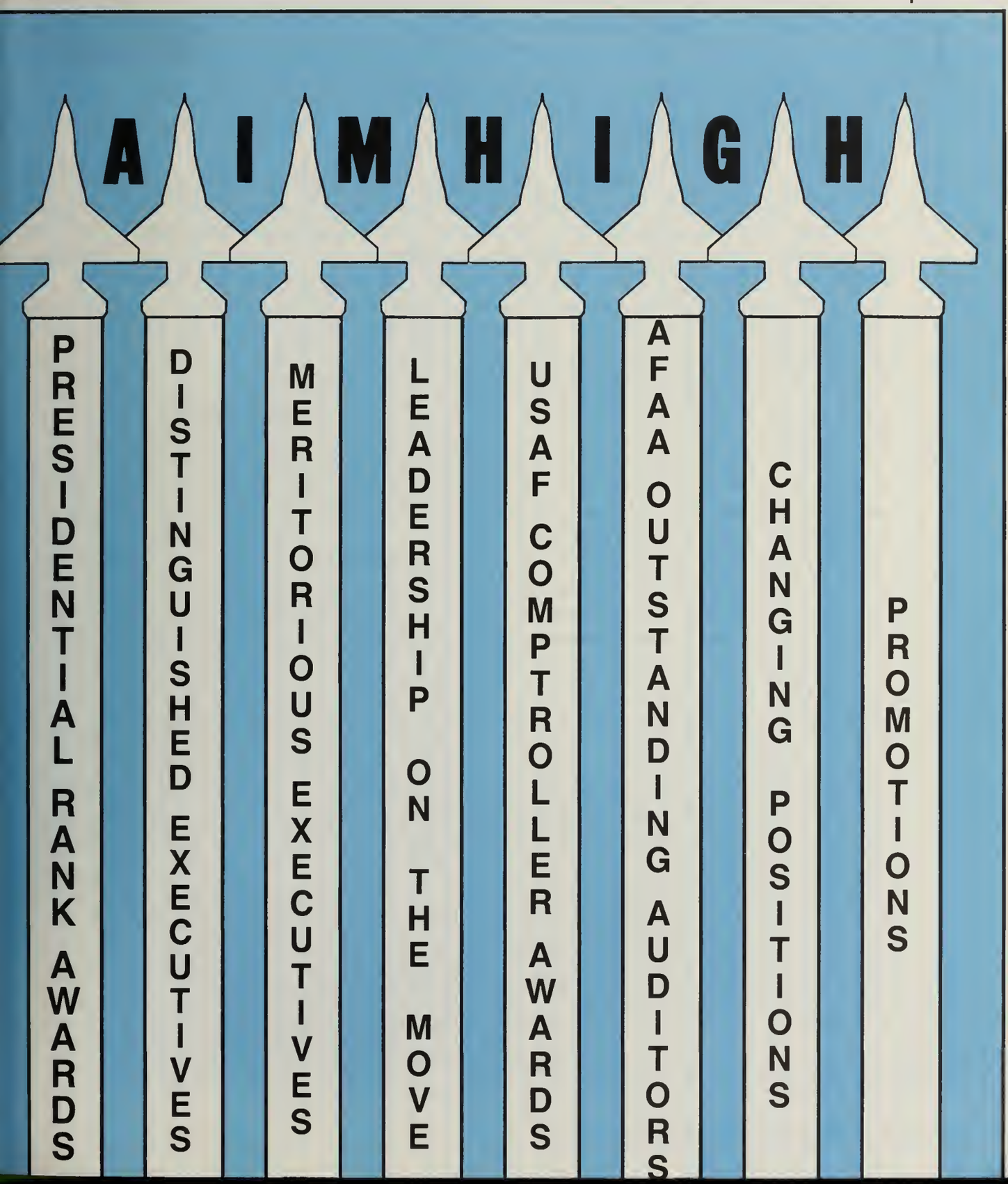
The Air Force

COMPTROLLER

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April 1988

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UNIVERSITY OF ILLINOIS
AT URBANA-CHAMPAIGN



Mr John W. Boddie

New Auditor General of the Air Force



The Secretary of the Air Force selected Mr John W. Boddie to be the Auditor General of the Air Force. Mr Boddie became the head of the Air Force Audit Agency, located at Norton AFB CA, effective 31 January 1988.

From April 1987 until his assignment as Auditor General of the Air Force, Mr Boddie was the Deputy Comptroller of the Air Force for Financial Policy and Banking. In this capacity he served as the Secretariat focal point for Air Force financial policy matters and was responsible for liaison with the Office of the Secretary of Defense, Office of Management and Budget, Treasury Department, and General Accounting Office on accounting and finance and related matters; liaison with the GAO and DOD Inspector General on audit matters; established and implemented audit follow-up and resolution policies and procedures; managed and operated the Air Force internal control program; established and oversaw cash management and debt collection policies, procedures, and operations; established policies and procedures for providing banking and credit union services to Air Force members and organizations; and formulated and implemented contract financing policies and procedures.

From 1979 to 1987, Mr Boddie was the Deputy Assistant Secretary for Accounting and Audit in the Office of the Assistant Secretary of the Air Force (Financial Management). In this role, in addition to financial policy and banking responsibilities, he provided oversight of Air Force accounting and finance and internal audit operations.

From 1973 to 1979, he was the Air Force Assistant for Banking and Contract Financing. In this position he provided guidance and oversight of banking and credit union services on Air Force bases worldwide; established and monitored foreign currency banking arrangements for co-production programs; established contract financing policies and practices; and evaluated and acted on contractor requests for unusual contract financing arrangements.

From 1951 to 1973, Mr Boddie served in a variety of positions with the Air Force Auditor General organization. He was Deputy Chief and then Chief of the Acquisition Systems Audit Division and was responsible for planning, programming, managing, and directing all aspects of internal audit of the Air Force weapon system acquisition process; contracting and procurement activities; contract management and administration; research, development and test organizations; and for supervising subordinate audit offices. Other positions included auditor at base level, contract auditor, supervisory auditor at major logistics and acquisition organizations, internal audit resident auditor, and contract audit branch chief.

Mr Boddie was born 12 June 1930 in Shreveport, Louisiana. He graduated from Louisiana State University in 1951 with a bachelor of science degree in accounting and performed graduate work in industrial management. He was a member of Alpha Kappa Psi and Scabbard and Blade honorary professional and military societies and was a Distinguished Military Graduate. He served on active duty as a lieutenant in the Air Force from 1951 to 1954. He is married to the former Virginia George of Granville, New York; they have two daughters, Judith and Laurie.

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Comptroller of the Air Force

Mr Joseph P. Popple
Deputy Comptroller of the Air Force

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IN THIS ISSUE

Page

Memorandum for the Air Force Financial Management Community, by Lt Gen Claudius E. Watts III.....4
USAF Separation Debts Slowly Waning, by Mr Bill Dunn.....5
Accounting for 100,000,000 Coupons Maximizes Use of Internal Controls and Computers, by Mr Gary C. Fields.....6
Units Costs Can Be Controlled, by Major John M. Bowen.....8
AF ROTC—A Professional Opportunity, by Capt Jim Behring.....10
Becoming Computer Literate in Today's Comptroller Environment, by Mr James J. Luyk..12
Understanding the Audit Survey, by Capt Jim H. Crumpacker and Mr Dean A. Frankenstein.....14
CCCMP—Short-Term Training Program, by Mr Al Babbitt.....16
Notes from the Deputy Comptroller, Budget, Maj Gen Leo W. Smith, II (SAF/ACB).....17
Notes from the Assistant Comptroller, Accounting & Finance, by Brig Gen Mark J. Worrick (SAF/ACF).....18
Notes from the Deputy Comptroller, Financial Policy & Banking, by Mr James B. Sandidge (SAF/ACR).....19
USAF Comptroller Awards for 1987.....20
1987 Presidential Rank Awards.....23
AFAA's Outstanding Auditors for 1987.....24
Notes from the Deputy Comptroller, Cost & Economics; Cmdr, Air Force Cost Center, by Brig Gen (S) M.L. Haines (SAF/ACC).....25
Notes from the Assistant Comptroller for Plans, by Col Alex L. Graham (SAF/ACX).....26
Comptroller Civilian Career Management Program, by Mr Lester Murray.....27
Notes from the Chief for Enlisted Matters, by CMSgt "Rip" Sewell.....28
Notes from the Auditor General of the Air Force, by Mr John W. Boddie.....29
Notes from The Colonels' Group, by Maj Bob Green.....30
Notes from the Comptroller Officer Assignments Section, by Maj Jack L. Bailey, Jr.....31
Notes from Headquarters Standard Systems Center, by Mr Pat Foley.....32
Notes from the Comptroller Training Division, by Maj Thomas W. Koch.....33
Notes from the Professional Military Comptroller School (PMCS), by Lt Col Wendell J. Geng.....34
PMCS Class 88-A Graduates and "Idea Papers"...35
Promotions.....36
Retirements.....37
Star Promotions.....39
SES Retirements.....Back Cover

DEPARTMENT OF THE AIR FORCE
WASHINGTON, D.C. 20330-1000

10 February 1988

OFFICE OF THE SECRETARY

MEMORANDUM FOR THE AIR FORCE FINANCIAL MANAGEMENT COMMUNITY

SUBJECT: Professional Development—INFORMATION MEMORANDUM

Today's Air Force financial manager is a highly professional, dedicated military, civilian, or contractor person who goes the extra mile to do the mission with shrinking resources. Formal training is vital to the development and maintenance of a work force able to meet the challenge. Professional associations supplement this important function by providing an opportunity to improve financial perspectives. The American Society of Military Comptrollers (ASMC) is an excellent organization in which to grow professionally. For this reason, ASMC is supported by all financial leaders in OSD and the Services.

ASMC, which currently has over 16 thousand members in 130 chapters, had its beginning in San Antonio, Texas in 1949. The purpose then was to better reflect the broader interests of our financial and logistics support community. Areas now include: accounting, auditing, budgeting, cost, computer science, finance, resource management, and training and career development. Membership dues are only $15 a year. *The Armed Forces Comptroller* contains informative articles on current events in our field. Chapter luncheon meetings offer the opportunity to hear from top level management as guest speakers, and regional workshops and seminars are also offered to enhance professional growth.

In May the ASMC sponsors a Professional Development Institute (PDI) featuring noted speakers and workshops on current topics of interest. The PDI opens with Service workshops to bring participants up-to-speed on financial issues being worked. In addition, it allows the opportunity to renew and expand a network of personal contacts for both productivity and esprit de corps. This year the PDI will be in Denver, Colorado. The Mile High Chapter is working hard to make this an outstanding event.

Belonging to ASMC enhances you as an individual and your organization. I urge you to become active in the ASMC. In doing so, you will contribute towards better Air Force comptrollership.

CLAUDIUS E. WATTS III, Lt Gen, USAF
Comptroller of the Air Force

USAF Separation Debts Slowly Waning

by Mr Bill Dunn
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In January 1987, Brig General Mark J. Worrick, Commander, Air Force Accounting and Finance Center **(AFAFC)**, initiated increased emphasis on separation indebtedness because the problem was not diminishing. Too many individuals were being discharged voluntarily or involuntarily with uncollected debts present on their military pay records. Root causes had to be identified and fixes established. Twenty-two percent of Air Force members who were discharged in fiscal year 1986 were indebted to the US in an amount over $12.3 million. Less money was being made available for the Air Force mission.

AFAFC's Directorate of Military Pay Operations began by completely analyzing the pay records of every member with a separation debt. What kinds of debts were not being collected in full? What were the causes of noncollection? Were the Air Force accounting and finance offices **(AFOs)** at fault? Were other agencies impacting on the debt problem?

After just 2 months of analysis, it was found that the largest driver of separation debts is involuntary short-notice separations. Individuals were appearing, with too much regularity, in AFOs on their date of discharge indebted to the US. They were separating for misconduct, unsatisfactory performance, exceeding Air Force weight standards, unfitness, and many other causes. An examination of their military pay accounts found them hundreds to thousands of dollars in debt. In one case, an individual who was discharged for drug abuse was paid $450.37 in regular pay 14 days prior to his date of separation **(DOS)** and a selective reenlistment bonus **(SRB)** anniversary payment of $1,149.32 twenty-two days prior to DOS. Though the AFO was able to collect $506.91—his final pay settlement—he separated with a total debt of $8,827. In another case, an individual who was involuntarily discharged was paid $333.96 in regular pay on DOS and separated with an advance pay debt of $1,512.50. The AFO was unable to accelerate collection action of the advance pay. In yet another case, an individual (who was involuntarily discharged) was separated with a debt of $1,348.24 because the AFO was not made aware of a 24-day ordinary leave taken immediately prior to DOS and paid the individual for leave that had been used.

A quality force must be maintained and some separation debts are unavoidable, but untimely notification to AFOs of short-notice separations and untimely receipt of pay-affecting documentation are not permitting full collection of debts prior to DOS. In too many cases, no collection action at all. AFOs must be given a chance.

In March 1987, AFAFC began to report to each Air Force major command and AFO the results of the debt analysis. The specific cause of the debt is identified. The intent of the debt report was not to point fingers but to point out what is causing debts and what other base agencies are impacting on debts. Debts are just not a comptroller problem. The AFO has to have the full cooperation of all agencies involved in the separation process.

The collection efforts continue after the member separates. The Comptroller General of the United States has ruled that former military members must pay their debts no matter what caused the debt. First, the individual is mailed a debt notice, along with an explanation of the debt, and asked for repayment within 30 days. It is at this time the former member is advised that a monthly installment plan may be requested if a financial hardship exists. The individual is also advised if payment is not received within 30 days, federal law requires the charging of interest at the current US Treasury rate and the debt must also be reported to credit bureaus and collection agencies. If no response is received at the end of the 30-day period, the debt information is reported to commercial credit bureaus and a second debt collection notice is mailed to the individual demanding immediate payment of the delinquent debt. A third collection notice is mailed and after no response the account is referred to a private collection agency who will bill the separatee for the debt plus interest, administrative charges, and collection fees.

The lengthy collection process provides the former member the chance to repay in full or set up a repayment schedule without hurting their future credit rating. While it is regrettable that debts occur and a former member may not feel totally responsible for causing it, the debts must be repaid.

Because of the increased and ongoing emphasis by all Air Force agencies at every level to decrease separation indebtedness, the close of fiscal year 1987 realized a sharp decline in both the number of former members who separated in debt and the dollar value of these debts. Seventeen percent of Air Force members separated indebted to the US for $9.2 million. In the first quarter of FY 1988, the percentage was down to 11.8. If it stays at that rate through the year, the amount of indebtedness will total about $4.7 million. Severe budget constraints make it imperative all agencies involved in the separation process work together to ensure maximum dollars are available to complete the Air Force mission.

Accounting for 100,000,000 Coupons Maximizes Use of Internal Controls and Computers

by Gary C. Fields

Making Cash the Old-Fashioned Way—Through Hard Work

Once upon a time, in a warehouse hidden away on East Kelly AFB, there existed a magical place that turned *106,000,000* odd-sized pieces of paper into *$56 million*. The once upon a time is now, and the folks who accomplish this feat are not magicians but are hardworking accounting technicians assigned to Headquarters Air Force Commissary Service (**AFCOMS**). The pieces of paper are manufacturers "cents off" coupons used by commissary patrons as a substitute for cash. HQ AFCOMS Accounting Division is responsible for all the processing necessary to actually obtain the cash from the vendors and to make the government appropriations whole again. This then, is the story behind receiving, storing, processing, and redeeming odd-sized pieces of newspapers, magazines, cereal boxes, cellophane bags, etc., and exchanging them for U.S. currency for deposit into the treasury. It is a thrice blessed program because:

★ The commissary patrons avoid $49 million in out-of-pocket food expense,
★ The taxpayers avoid paying for $7.5 million of AFCOMS civilian personnel labor expenses, and
★ The food vendors move additional units of their products.

AFCOMS got into the coupon processing business spontaneously in FY 1978 when it became economically beneficial to process them internally rather than to give them to AAFES for the face value. The FY 1978 volume totalled 22.4 million coupons with a face value of $4 million. The volume over the 9 years has increased by 350% while the dollar value has increased over 1,100%. Certainly a large sum to contend with, but worth it to AF military families and the taypayers. For the record, according to our contractor, AFCOMS represents about 2% of all vendor "cents off" coupons redeemed nationwide.

That's right. AFCOMS uses a contractor to augment its accounting technicians. It is a cost effective way to redeem the coupons. Our internal workforce provides the accounting support, quality assurance, and internal controls necessary to safeguard the government's interests and to assure that the AF Stock Fund, Commissary Division, does not lose even $.01 on these transactions. But we are getting ahead of ourselves. Let's pause and look more closely at the major steps in the process, and review an occasional interesting fact to show why a particular thing is done.

Accounting for these coupons presents a unique challenge of establishing internal controls for high volume semi-negotiable instruments. The value of a coupon consists of two amounts. First, the face value is the amount the retail grocer or commissary credits patrons for the coupon. It is a cash substitute, not a price reduction on the item. This may seem to be an insignificant technicality, but it is a necessary one. Since it is not a reduction of the basic price, patrons must pay the 5% surcharge on the gross amount of the purchase. The average face value is currently $.46. Second, the manufacturer also reimburses the retail grocer for expenses incurred when processing the coupon. This fee is currently $.08 per coupon.

Controls at Stores

The controls begin at the store where cashiers receive an average of two coupons per customer. Cashiers must review each coupon to determine if it really is a coupon, then has it expired, and finally did the customer buy this product. Even with this review, we annually write off pieces of paper valued at $58,000. Some are simply announcements to: "Save fifty cents with the attached coupon," some do not resemble coupons, a few have expired, and others are actually rebate offers. Also, we have problems with valid coupons. Some have stickum to attach them to the product, and when the coupon is removed from the product the glue causes them to stick to other coupons. Even with all these problems, the $58,000 write off represents only one tenth of a percent of the total face value.

Originally we required the customer service staff (head cashier) to sort, count and add coupons manually before transmitting them. We discovered the control of counting and adding coupons was more costly than the benefits. Therefore, we now accept the count and dollar value from the cash register. To assure cashier accuracy the customer service staffers at each store count the coupons from 10% of the cashiers twice each week and compare the count and the dollar value to the cash register total. No cashier ever knows when his/her coupons are being audited. It's like a possible "no notice" IG inspection every day.

The customer service staff at the store "bags" the coupons for each day and places them in a standard sized box. When the box is full or at the end of each month a transmittal form is prepared and included in the shipment to HQ AFCOMS. Air Force Commissaries ship 8,200 boxes per year with a total weight of 75 tons. Coupons are shipped by United Parcel Service, where the service is available, so we can trace shipments not received at HQ AFCOMS. The "bagging" of coupons by each day is an audit aid so if there is a problem we know which store and which date to begin auditing.

Controls at the Accounting and Finance Office

The face value of coupons received each day at the store is reported to the base accounting and finance officer **(AFO)** on a **DD Form 707**, *Report of Deposits*. This supports the AFO's entry to record the receipt of coupons in **General Ledger Sub Account (GLSA) 11205**, *Vendor Coupons* (on hand).

A copy of the transmittal, accompanying each box shipped to HQ AFCOMS, is sent to the base AFO to support the entry to **GLSA 61499**, *Transfer Out of Accounts Receivable, Coupons*. This also clears the **GLSA 11205**, *Vendor Coupons* (on hand) account. The balance in **GLSA 61499** is reported on the trial balance by the AFO to the Air Force Accounting and Finance Center **(AFAFC)** in Denver, Colorado. This amount is later used by the HQ AFCOMS Coupon Accounting Branch to reconcile the coupons reported as shipped from the base to the coupons received at HQ AFCOMS. Interestingly enough, in 10 years not $.01 has been lost by the AF stock fund due to accepting coupons as a cash substitute.

Controls at HQ AFCOMS

We have a unique internal control developed in conjunction with the Air Force Audit Agency **(AFAA)**. We developed from empirical data "statistical factors" that greatly increases our productivity, maintains controls, and reduces personnel requirements.

When coupons are received at HQ AFCOMS they are *weighed*. The weight is used to compute the coupons per pound (average 705) and face value per pound (average $325). The average face value per coupon is computed from data on the transmittal document. We compare the results to the averages; and, if they are within parameters, they are grouped in ten-box shipments. Approximately three, ten-box shipments are sent to a contractor each day for processing. Boxes not within established parameters are sent as a

"one-box shipment." The contractor controls shipments by shipment number. Thus, he can tell us the actual coupon count and their value within each specific box sent separately. When the contractor's count shows significant variances from the base transmittal, we notify the region and the commissary manager that the amount of variance indicates a problem which requires a review of the enforcement of internal controls. Occasionally, we find an interesting stowaway inside a box of coupons. Once we found a five pound bag of potatoes. Sometimes we find misplaced checks and cash. We get some interesting stories for excuses, but that's another article.

HQ AFCOMS receives base trial balance data from AFAFC. We developed a computerized program which interfaces with the AFO trial balance amounts in **GLSA 61499** with the coupon shipments from the commissaries. Commissaries which are out-of-balance are notified to reconcile amounts or initiate a report of survey for the loss. This closes the internal control loop from the commissary accepting the coupon to HQ AFCOMS/ACF which collects the "money" and deposits it to the appropriate accounts.

Originally there was a question of where the funds received for handling the coupons should be deposited. Should it be deposited to (1) the stock fund where the face value was deposited?, (2) the Commissary Trust Revolving Fund **(CTRF)** which pays for most commissary operating expenses (all other than labor)? or, (3) the Operation and Maintenance **(O&M)** fund which pays for commissary civilian labor costs? We settled the question by working with the other military commissary services to jointly propose and get legislation enacted to require handling income to be deposited to the O&M appropriation. The public law now requires us to deposit the handling fee proceeds to the O&M appropriation after costs incurred in obtaining the face value have been paid. The total face value of coupons accepted at the store is reimbursed to the stock fund to keep it whole. The handling fee-net of expenses, including the value of unredeemable coupons, is deposited to O&M.

AFCOMS has contracted competitively with a national coupon clearinghouse to sort, count and collect for all coupons accepted at stores. Under the existing contract we pay $7.00 per thousand coupons for this service ($0.007 per coupon). The manufacturers who issue the coupons pay us $.08 per coupon to offset handling costs. Therefore, seven and three tenths cents ($0.073) is deposited to the O&M appropriation for each coupon redeemed to reimburse O&M for personnel, transportation, and miscellaneous costs involved in handling the coupon from acceptance at store level through collection at HQ AFCOMS. This seemingly small amount of $.073 per coupon grows to over $7.5 million when multiplied by the 106,000,000 coupons we process in a fiscal year. This reimburses the AF O&M appropriation enough to pay 75% of the AFCOMS headquarters personnel costs. This is a direct saving to the taxpayer.

Controls for the Contractor

Under standard industry practice, clearinghouses pay retailers no later than the thirtieth day. In 1982 we asked prospective contractors to give separate bids if we required them to pay us not later than 30 and not later than 45 days. The bid for payment in 45 days was $1.85 less per thousand coupons than in not more than 30 days. We opted for the 45-day period because it is a savings of $185,000 when processing 100,000,000 coupons.

We issue one year contracts with the option to renew two additional one-year terms. This way, if economic conditions indicate the existing contract is the optimum, we renew. On the other hand, if competition causes the potential price per thousand to decrease, we request a new contract. The price per thousand coupons has dropped from a high of $12.07 in 1981 to $7.00 in 1987. This is over a half million dollars savings per year for 100,000,000 coupons.

In accordance with the Debt Collection Act, we included provisions in the contract for the clearinghouse to pay interest for each day it delayed payment over 45 days. AFCOMS established a computer program to compute days late, and the dollars late summarized to dollar/days late times the daily interest rate. We got the contractor's attention when we billed him for several hundred dollars interest. He realized we were serious, so the clearinghouse modified its system to assure "prompt payment." When the clearinghouse cannot collect from a manufacturer for some reason it charges the account receivable back to AFCOMS, and we bill the company directly. These chargebacks approximate $225,000 per year—less than one-half percent of the total coupons handled. The HQ AFCOMS/ACF accounting technician rather than write off the chargebacks actually collects more value in coupon "chargebacks" than the total expense of running the coupon accounting branch.

Controls through Computers

Accounting for coupons presents an ideal opportunity for automation. We have taken full advantage of computers for both accounting and internal control from the time the commissary receives the coupon through deposit of the check and to the preparation of financial statements by HQ AFCOMS/ACF. We rely heavily on historical statistics for projecting anticipated reimbursements of handling income. Fortunately, the computer is a timesaver when recalling the number of coupons, dollar value, weight, boxes, face value, handling income, contractor cost, and other helpful information. These statistics are an integral part of our internal control. Also, the computation of the projected reimbursement is a vital aid to the HQ AFCOMS O&M appropriation budget analyst when computing O&M salary requirements for current and future budgets.

This is not the end of the story. We are looking forward to:

★ Transmitting coupon shipment data from commissary to headquarters via our recently installed AFCOMS automated management (computer) network,

★ Establishing an interactive computerized interface with our coupon processing contractor, and

★ Adding other refinements not now feasible such as point-of-sale coupon scanning.



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Unit Costs Can Be Controlled

by Major John M. Bowen

We frequently read headlines about cost overruns in the Department of Defense **(DOD)**, GAO reports of procurement inefficiencies, and other bad new stories about defense spending. We don't read too much about aggressive actions taken by government employees to get the most from the taxpayer's dollar while enhancing our national security. When new weapons are bought, Congress judges the technical advantages, the ultimate use, and the price tag. Comptrollers assigned to Air Force Systems Command, whether on staff or in a program control shop, are always concerned about cost control and unit costs as a part of increased combat capability.

Unit costs associated with weapon system acquisition programs can change constantly due to a number of factors, many of which are beyond the control of a system program office **(SPO)**. For example, the Air Force leadership or the Congress can change the planned force structure by adjusting the quantities in the Planning, Programming, and Budgeting System or the authorization/ appropriation bills. The user can cause the unit cost to change by modifying the configuration of the weapon. Another major cause of unit cost swings is the economy—whether the change be inflation or deflation. However, there are many examples of aggressive, innovative efforts that a SPO can take to directly control the unit cost of a weapon system. This article will describe several examples of initiatives in a SPO's business strategy that have controlled the cost of the largest weapon system acquisition program in DOD history—the **F-16 Multimission Fighter**. At Wright-Patterson's Aeronautical Systems Division, the F-16 SPO has kept the unit cost of the aircraft down through such innovative management actions as multiyear procurements, industrial modernization programs, competition, allied participation, and analysis of new project impact on unit costs.

Multiyear Procurements

The Deputy Secretary of Defense requires production contracts to be structured and funded to benefit from economies of scale if the risk to the government is acceptable. The F-16 SPO accepted this mandate in its mission of developing, producing, and deploying over 3,000 aircraft to the USAF. Public law, in the form of the *Anti-Deficiency Act* prohibits the Air Force from creating an obligation in advance of an appropriation unless otherwise approved by Congress. In the FY 82 Appropriation Act, the F-16 was approved by Congress as the first major aircraft program to be given multiyear procurement authority. So, rather than buying airplanes on an annual basis, the F-16 SPO has written multiyear contracts. The advantages of multiyear contracting can outweigh the conservative and traditional approach of annual buys.

Multiyear I, the first F-16 multiyear procurement, was structured for 480 aircraft from FY 1982 through FY 1985. Government and contractor risks were acceptable for several reasons. The F-16 had a stable requirement and the Air Force had a reasonable expectation the program would be funded at a minimum required level throughout the contract period. The production decision had been given in 1977 and F-16s were already operational at several bases, so the F-16 was technically mature. Congress had a high level of confidence in both the accuracy of the cost estimates and the contractor's capability because all previous buys had been within cost and on schedule.

This multiyear procurement covered only the airframe and contractor furnished equipment, but not government furnished items of engines, avionics or armament. The contractor was able to take advantage of high quantity procurements of subsystem and material requirements from a network of vendors, and this provided a savings of $250 million to the taxpayer. Because Multiyear I was such a success, Congress again gave multiyear authority to the F-16 SPO. **Multiyear II** for 720 aircraft covering the fiscal years of 1986 through 1989 has been negotiated and signed with anticipated savings of $466 million.

The combined savings of over $700 million from Multiyears I and II are actual savings—the Department of Defense and the Congress reduced the F-16 budget in anticipation of these savings. What is the tangible benefit of this SPO initiative? The Air Force will have two squadrons of F-16s that wouldn't exist using annual buys with the same budget authority.

Industrial Modernization

Another innovative cost reduction effort of the F-16 SPO is the industrial modernization program. This program attempts to induce contractors to improve industrial productivity and technological bases through aggressive industrial modernization programs. A defense contractor would not usually undertake a plant modernization program to reduce costs and increase profits, because the government would attempt to negotiate away these improved efficiency profits during new contract negotiations. A contractor, or any businessman, needs to realize an adequate internal rate of return **(IRR)** from capital investments; however, due to the short term nature of government contracts (annual buys), the contractor doesn't have time to have an adequate IRR. With the F-16 industrial modernization program, contractors are allowed to achieve a pre-negotiated IRR before passing the savings on to the government. After the contractor IRR has been reached, savings accrue not only to the F-16 program. Any other Air Force or Department of Defense production contract worked in an industrial modernized facility can realize savings due to increased plant efficiency.

A September 1985 General Accounting Office report to the Secretary of Defense validated actual savings of $110 million in the F-16 production contract. These savings resulted from sound business decisions because both the F-16 SPO and the contractor invested in capital equipment. Significant reductions were realized in the fabrication process due to automation. Without an aggressive industrial modernization program, the prime contractor's learning curve would have flattened out—instead it has a validated improvement from 91 percent to 87 percent. On 20 February 1986, the F-16 Program Director briefed the Secretary of the Air Force on the tangible benefits of industrial modernization. These benefits include an improved first-time yield rate, reduced scrap, and reduced rework and repair labor hours. This means the overall aircraft manhour content was reduced.

Savings from the industrial modernization program are real. The F-16 budget request and the contract are reduced based on forecast savings. The budget reduction which takes place "up front" is a

display of the confidence the SPO and participating contractors have in this program.

Competition

Competition, although it isn't new, is the buzzword of Congress and, due to the *Competition in Contracting Act* of 1984, it is being used more and more in defense procurements. Today, many people think the F-16 is strictly a sole source contract because they remember the prototype competition between the YF-17 and the YF-16 concluded in January 1975 when the F-16 contract was awarded to General Dynamics. As a matter of fact, in the 1970's government-furnished equipment accounted for only 24 percent of the production cost of the airplane. Today, fully 51 percent of the production cost is government-furnished equipment (non General Dynamics).

Obviously, a major weapon system acquisition program does not have to be competed every year, or in the case of the F-16, with each multiyear procurement. However, competition still works and benefits the F-16. A review of the 1983 and 1984 Selected Acquisition Reports to Congress shows that the F-16 SPO saved at least $775 million by competing items such as a standard inertial navigation system, engines and their initial spares. An additional savings of $40 million is projected due to competition of simulated aircraft maintenance trainers. All subsystems being bought for the F-16 do not necessarily lend themselves to the lowest bidder approach. However, if competition makes sense, it can be a source of efficiencies.

Allied Participation

How does allied participation in a weapon's buy reduce unit cost? Basically, with additional participants, each participant will pay less overhead. Over 1,000 F-16s have been bought or ordered through the F-16 SPO by 14 countries. Also, Greece and the US Navy buy F-16s via direct sales from the contractor. Four of the countries (Belgium, Denmark, The Netherlands, and Norway) are partners with USAF in the production of the F-16. The other ten allies buy their aircraft through foreign military sales. Unlike a private entrepreneur, the F-16 SPO does not advertise for customers to generate sales. The front end details of security assistance programs are managed by other government agencies. However, once Congress approves the sale, the F-16 SPO does take advantage of the broadened business base to reduce the Air Force cost. Selected Acquisition Reports from 1982 through 1985 show a cumulative reduction of $160 million in the USAF program as a result of increased quantities of aircraft bought by our allies. Not only is the USAF F-16 unit cost lowered, but the SPO is able to provide a multi-mission fighter to other free world countries at a reasonable price.

Project Management

The initiatives described above can impact the program as a whole. An internal baseline system has been developed by the SPO to control individual project costs and analyze impact on the overall cost of the F-16. All research and development, production, and retrofit projects are included in the internal baseline with emphasis on cost, schedule, and technical assessments. Fifty of the 400 projects that make up the F-16 are tracked individually and the entire program can be summarized in the format of an **AF Form 1537**, *Weapon System Budget Estimate*. This executive level control system allows the program director to track changes to key projects and the resulting impact on aircraft unit cost.

Here's how the internal baseline works. Each functional and project directorate in the SPO has their own baseline which is a subset of the internal baseline. Think of their baseline as their bogey. They have the flexibility to manage their projects as they see fit, as long as they stay within the bogey. As the individual project manager gets smarter and moves from a rough-order-of-magnitude **(ROM)** estimate towards contract definitization, the estimated cost of an item can change considerably. The advanced change study notice **(ACSN)** and engineering change proposal **(ECP)** must have cost estimates associated with them. If the project manager can stay within his baseline—no problem. However, when a revised ACSN or ECP estimate breaks the baseline, the program director has the opportunity to see how the change will impact unit cost. A unit cost change of $100,000 today may not seem like much. However, such a change translates into an additional $200 million to deliver all outyear aircraft. Knowledge of the projected unit and total cost can then be folded into the matrix of other considerations needed for decision making.

Conclusion

This aggressive attitude has contributed to unit cost reductions of 13 percent from 1982 to 1986 in the F-16 Selected Acquisition Reports. Cost control is important, but it is only a part of the big picture of weapon system acquisition. The decision to produce the F-16 or to incorporate a new item on the aircraft is not based on procurement methods, industrial capabilities, the lowest bidder, international economics or whether the unit cost of the aircraft will increase, remain the same, or decrease. We are not building home appliances, and profit is not a motivator—other considerations, such as increased reliability and maintainability, improved armament, sophisticated avionics and survivability, all add up to better combat capability.

Mr David Packard's report to the President on Defense Management emphasized a need for management improvements in the acquisition process. Several of these recommendations have been a part of the business strategy of the F-16 SPO for years.



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Air Force ROTC—A Professional Opportunity

by Capt Jim Behring

Broaden your horizons—volunteer for Air Force Reserve Officer Training Corps (AFROTC) duty!

Fresh from technical training, new Air Force officers enthusiastically work to refine those specialized skills just learned. The comptroller field is no exception; we all work hard to increase our knowledge. As we increase our expertise, we sometimes narrow our overall perspective and develop what is commonly called "tunnel vision." The Air Force recognizes this and has some specific programs to help broaden our horizons and promote a better understanding of our profession as a whole. The most common program is professional military education **(PME)**—offered at various times during our career to promote the "officers first—specialists second" concept. Another way is through professional development assignments where officers temporarily leave the comptroller business for special-duty assignments. There are several of these assignments available, such as AFROTC instructors, Squadron Officer School instructors, Officer Training School flight commanders and Air Force Recruiting Service positions. This article concentrates on the AFROTC program: specifically, on what an AFROTC instructor does and how the experience can benefit a comptroller officer.

I was an AFROTC instructor at the University of Wyoming for 3 years and will share some of my experiences. They are typical of what you would expect at most AFROTC units.

AFROTC is a three-year tour of duty at a college or university offering the AFROTC program. There are approximately 150 AFROTC units throughout the United States. The primary duty is academic instruction, and at many schools instructors hold the academic rank of an assistant professor. Most AFROTC detachments have four officers, each teaching one class of two or more sections. The classes cover the entire spectrum of the Air Force. Courses for the freshmen and sophomores are survey courses providing an introduction to the Air Force. They usually meet once a week in a lecture format. Freshmen are taught *The Air Force Today* which describes the Air Force structure and weaponry. Sophomores are taught *Air Force History* which covers the beginning of balloon flight and progresses to the contemporary Air Force. During the last 2 years, the courses become more complex and start to lay a foundation for entry into the Air Force. The classes meet for 3 hours each week and are usually seminars. *Air Force Leadership and Management* is taught to juniors. The course covers Air Force management principles, communication skills, officer effectiveness reports, airman performance reports, and career progression in the military. Finally, as seniors, the cadets take *National Defense Policy*, a political science type of course. All cadets take a *Leadership Lab* class each semester. As the name implies, this is a situation where the cadets practice their leadership skills by teaching a variety of topics to the cadet corps.

The specific course an instructor is to teach is determined by the detachment commander. Usually, one instructor will teach the same course during the entire tour. Teaching these courses is fun. All sorts of questions surface. Things we take for granted, such as acronyms, are new to cadets and need to be explained. Personal experiences can easily be integrated into the lesson plans and provide real examples to classroom material. You won't get into a rut because you also get the opportunity to substitute teach for other instructors. The classroom work has a surprising side effect—the information is often similar to our own PME courses.

As with any unit, there are also many additional duties assigned to AFROTC instructors. In fact, some require much more time and attention than the academic course work. The four major additional duties are commandant of cadets **(COC)**, administration officer, recruiting officer, and education officer. The COC is responsible for military training and oversees the Cadet Corps. The COC is the cadet commander's immediate supervisor. While the cadets plan and execute the Leadership Lab program, the program is under the watchful eye of the COC. The administration (admin) officer is responsible for detachment and cadet administration. The NCOs assigned to the detachment work for the admin officer. They handle all administrative functions, cadet personnel records and pay accounts. The detachment recruiting officer, as the name implies, is responsible for getting students into the AFROTC program. The education officer oversees the formal education program. This includes test analysis, classroom evaluations and instructor training. While these jobs appear clear-cut on paper, in a detachment setting there is a lot of overlap. Everyone gets involved in each area.

These are the types of jobs you could expect in an AFROTC assignment, but it is the involvement with the cadets that really makes the tour enjoyable and provides the professional development aspect of the assignment.

Cadets come in all varieties. Some are very confident, some not as sure of themselves. Others are away from home for the first time. Frequently, the student's only knowledge of the military is from a parent or other relative who served in one of the past wars. Most enter the AFROTC program not completely sold on the Air Force. This means your task is threefold—to inform the cadets about the Air Force, to evaluate their potential for a commission, and to prepare them for active duty. You will watch them progress and mature through the program. Cadets are extremely curious about the Air Force and learn by asking questions and observing.

As a member of the cadre, you will also increase your understanding and knowledge of the Air Force. (This is a necessity so that you can stay one step ahead of the cadets!) You hit the books to try to second-guess the types of questions cadets might ask, familiarize yourself with the different career options open to them, understand drills and ceremonies, and enforce **AFR 35-10** standards. You have to know and understand everything you teach the

cadets. For example, we don't use drill and ceremonies in our day-to-day comptroller duties; however, in AFROTC evaluating some type of drill activity such as retreats, parades or flight drill practice is a weekly event.

Perhaps the single, common interest the cadets display most is for aircraft. The majority of all AFROTC applicants want to be fighter pilots. They ask all sorts of questions about size, speed and armament of the different planes we have. Recruiting films or *Air Force Now* films with flying segments are always well received. But, cadets are also interested in life as an Air Force officer. This includes such things as the commissary, officers club, hospital and housing. The best way to inform them is to take the cadets to the source.

There are several base visits each year that are designed to better acquaint the cadets with the real Air Force. Some are one-day trips, while others are for almost a week. At the University of Wyoming, we visited our support base (FE Warren AFB) and the Air Force Accounting and Finance Center on one-day visits. Visits included a shadow program (following and observing officers on the job), base orientation tours and a spouse tour. We received good support from the Wyoming Air National Guard **(ANG)** for our base visits. The ANG flew C-130s and often provided the needed airlift. A seven-hour flight from Cheyenne to Patrick AFB on a C-130 is no picnic, but a chance to escape the Wyoming winter had cadets and instructors (escort officers) waiting in line for the opportunity.

AFROTC duty is a yearlong job—not just the academic school year. During the summer each officer usually attends one field training encampment. Field training is a six-to-seven-week TDY which provides an intensive Air Force orientation to the cadets. As a member of the camp staff, you get involved in room and personal inspections, drill and ceremonies, survival training, orientation flights, career orientation, sports, base visits and physical training. The remainder of the summer is for leave and classroom preparation for the upcoming school year.

The university environment provides the opportunity to work with campus officials, both faculty and staff. Academicians sometimes have a different outlook on life. Dealing with them can provide a new set of logic parameters. It never ceased to amaze me that some highly educated people didn't know blue uniforms mean Air Force and green means Army. On the whole, it was easy to work with campus officials. We represented the military and there were frequent questions about various programs. Additionally, there is a resurgence of a positive attitude toward the military. Occasionally, a request for a guest speaker would surface. I was invited as a guest speaker for a Master's of Public Administration course on government budgeting. It offered the opportunity to represent not only the Air Force but the comptroller field.

Another way I became involved with the campus officials was through funding issues. Funding for AFROTC is quite unique. Both the Air Force and the school have peculiar funding responsibilities. I naturally became involved in the financial aspect of the detachment because of my comptroller background. The University of Wyoming uses a biennial budget concept; state funding is an annual appropriation, but requirements are developed for 2 years at a time. Funding concepts were different, yet similar to those we use in the Air Force. For example, everything at the university was provided on a cost basis. Departments were billed for telephones, vehicles, and facility projects. The opportunity to work with other governmental budgetary and accounting systems helps broaden our comptroller perspective and reinforce knowledge already learned.

One question I often hear about an AFROTC assignment is "What will it do for my career?" At one time, these assignments had an extremely poor image. Frequently, officers "homesteaded" at a school, and some viewed it as a retirement assignment. Consequently, AFROTC duty did not enjoy a good reputation in the field. However, all that has changed in the last 7 or 8 years. The selection for an AFROTC assignment has become very competitive. The tour of duty is limited to 3 years, and extensions are extremely rare. This has enhanced the status of an AFROTC assignment both in the field and on promotion boards. If you're concerned that an AFROTC tour will hinder your progression in the comptroller field, fear not. Assignments out of AFROTC are based on a normal career progression as if you had not left the career field. You will progress at the same level as your peers. However, as in any assignment, superior job performance is the key.

To be eligible for an AFROTC assignment, you must meet the criteria listed in **AFR 36-20, Table 8-2**, which includes 5 years retainability at the beginning of the tour, a master's degree, outstanding performance, and 4 years active commissioned service at the beginning of the assignment. To be considered for the assignment, complete an **AF Form 90**, Section II A, indicating your desire to volunteer for AFROTC. Assignment selection is made in August or September for the following summer.

AFROTC duty is an exciting and rewarding assignment and, again, is an excellent professional development assignment. AFROTC is not an easy job. The hours can be extremely long to cover the academics, military training, counseling, physical training, and social functions. But it is fun, and you learn a lot. You become knowledgeable in areas which have a direct carryover to your career field. Counseling, speaking and writing skills are all strengthened by an AFROTC assignment.

AFROTC provides unique experiences that increase your perspectives. If you meet the qualifications, consider AFROTC when developing your career options.



Capt Behring is a budget analyst, Mission Branch, Directorate of Budget, Headquarters Tactical Air Command. He holds a bachelor's degree in business administration from the University of Southern Colorado and a master's degree in management from Troy State. Prior to his present assignment, he served as assistant professor of aerospace studies at the University of Wyoming. He also worked as Accounting and Finance Officer and as Budget Officer at RAF Alconbury UK. Capt Behring is a member of ASMC.

Becoming Computer Literate in Today's Comptroller Environment

(A Blueprint for Success into the Twenty First Century)

by Mr James J. Luyk

In years gone by, a broad-based knowledge of comptroller disciplines in general, coupled with an in-depth knowledge of our particular speciality, was normally all that was required to ensure ourselves a successful career. Those "good old days" are rapidly becoming a thing of the past. The tremendous advances in computer technology over the last several years are changing our lives and careers irrevocably. Some will argue these changes are not all for the better. It is not my intent to debate that point. Rather, since these changes will occur with or without us, I would like to offer a plan, which in my opinion, will help all of us not only live with these changes but, in fact, thrive and grow with them.

Almost all of us now have computers available to us in our offices. Those who do not will have them in the very near future. Not all of us who have access to these computers actually use them in our jobs today. Some of us are even *afraid* of them. While it is not unnatural to fear the new and unknown, it is very important to overcome this fear. But...*How do we best go about conquering our fears?* and *Can we really do it?* To answer the second question first: Yes, we can! To learn one approach, read on!

Nearly all of us know someone who we, sometimes not so secretly, envy for their expertise with computers. For an excellent way to begin, talk with those people. Ask them for help in getting started using simple applications on the computer. It is important to keep in mind the old cliches: *We must crawl before we can walk!* and...*We must walk before we can run!* Repeated practice on simple applications serves to familiarize us with computer operation techniques and helps us overcome our initial fears. Through this method, we learn that the computer is not really our enemy. The proliferation of personal computers in our organizations makes it possible for us to continue our learning.

The next element to be considered in your learning process is your personal computer's operating system. By far the most popular operating system for personal computers is the **MS-DOS** operating system. The users manuals for your computer's operating system are very important in learning to work effectively with your computer. Also, there are many excellent commercially available publications which can assist you in learning your operating system. One of the most important things you can learn to enhance your computer literacy is the proper techniques for creating "Batch Routines." Batch routines take your operating system through a series of steps (Operating System Commands) which you would otherwise have to perform individually. To execute a batch routine merely requires that you enter the title of the routine and press the *Return* key on your computer. Learning to create and use batch routines is a major timesaver and performance enhancer and will pay you big dividends on the job.

The next step you should follow is to learn to create simple applications using one of the many commercially available *spreadsheet* software packages (for example: **Lotus 1-2-3**, **Multiplan**, **Supercalc3**, **Peachcalc**, etc.). If you have access to a personal computer, you probably also have access to one or more of these spreadsheet packages. To develop these applications, you will need to study the users manuals which come with the software. Depending on the type of spreadsheet program you have, some users manuals are easier to understand than others. Another excellent tool is a commercially available book providing instructions for using the particular software you are using. Most books of this type cost in the range of $20.00 and are very affordable to almost all of us. You might also talk to others in your organization and buy a copy to share, thereby reducing the cost to each person. Where do we get the ideas for applications to create? Almost all of us have things we do on a regular basis each day, week, month, or quarter which could be simplified by using a computer. That's where the ideas come from!

Once you are successful at developing a few simple applications, go on and attempt to create more applications of increasing complexity. Remember, the more you practice, the more you learn; and the more you learn, the more ideas you will have for creating additional applications and improving some of the

applications you have already developed.

Your next step should be to develop simple applications using a commercial *data base management system* **(DBMS)** software package (some good examples are: **DBaseII**, **DBaseIII**, **RBase**, **Condor**, etc.). I'd like to point out that not everyone is able to become an "expert." You may not be successful in developing complicated applications in your spreadsheet program. Don't let this discourage you! Press on anyway with simple DBMS applications. As with the spreadsheet applications, after you are successful with several simple applications, build on them and attempt to develop increasingly complex applications. Again, several good books which will help you learn to create DBMS applications are available commercially to supplement your DBMS users manuals.

Again, I must remind you not to be discouraged if you are unable to do more complex applications. Nearly everyone, with persistence and a willing attitude, is able to do simple applications and thus, become a more productive member of the Comptroller family. One of the most important things to remember is you are increasing your knowledge of computers throughout this entire process. Some of you will say, *I don't have the time for any of this*. To that I must say, ***All of us can find the time to do our jobs more efficiently***. There may be some initial tradeoffs involved. Maybe it will be necessary to spend an occasional lunch period to get started. Possibly staying at work an extra hour or coming in an hour early once in a while will be necessary. If this seems to be a high price to pay, ask yourself if it is worthwhile in terms of enhancing your career potential. I believe very, few of us could conscientiously answer **No** to that question and I know you will be a more valuable asset to the Comptroller family!

You have now reached the point where you may wish to make a decision about how much more you would like to learn. Obviously, there are many more things which you can learn to do to improve your computer skills. I must remind you again that the ability to learn to do more than the most simple applications in spreadsheets, DBMS, and your operating system is not something which everyone possesses. But, try the techniques described previously (give them a good, fair try!) and you will know from your progress what your individual capabilities are. The chances are excellent that you will not only be successful, but will actually become excited about the new things you have learned and strongly desire to learn more. If this is true of you, move on to learn integrated software packages, such as **Symphony** or **Enable**. Integrated software packages are those which combine such elements as spreadsheets, DBMS, and word processing into one software package where all elements can be made to work together to further simplify work projects. Go on to try additional software packages which are available to you. Seek out Users Groups on your base or in your area. Users Groups are normally formed by people, such as yourself, who are using the same type of computer equipment or the same type of computer software. Either type of Users Group will provide you with valuable insight through a crossfeed of knowledge which will be of great benefit to you. And don't forget, one of the best things that will happen to you in a Users Group is that you will also be able to share your knowledge with others!

If you now hunger for more knowledge, as I am sure many of you will, I suggest you sign up for a course in programming in the **BASIC** language. BASIC is a very versatile language and will open your eyes to a whole new range of ideas and applications. Once you have learned BASIC, you may well wish to learn to program in still more languages. If you want to learn them, you can! Courses are available in many languages in almost all areas of the world. Only you know how far you want to go. Only you can get yourself there!

If, after reading the above, you still have questions about how all of this can help in your career, let me repeat: All of us will be required to use computers on the job in the future. It follows, then, that the more we know about computers the better we will be able to do our jobs. If you haven't already started on the road to computer literacy, **start now**! Strive to become a leader in comptroller *computership*! All of us have the ability to succeed with computers to varying degrees. Push yourself to become the best that you can! The future belongs to those who achieve, not only in comptrollership, but in *computership*!



At the time this article was written, Mr Luyk was assigned to the Budget Support Division of the Directorate of Comptroller Support at AFAFC as the Budget Information Systems Analyst responsible for the Base Budget Automated System (BBAS). In this position, he had the primary responsibility for the successful development and implementation of BBAS. He has an extensive background in Air Force budget and accounting, as well as automated systems design and development. He is also an experienced computer programmer. Mr Luyk is now assigned as a budget analyst at HQ USAF/SGHC, Bolling AFB DC. He is a member of the ASMC.

Understanding the Audit Survey

by Captain Jim H. Crumpacker
and
Mr Dean A. Frankenstein

It arrives one morning in the mail—an Air Force Audit Agency **(AFAA)** audit survey announcement letter. It states, in part, that the overall survey objective is to determine whether the subject is appropriate for audit in the near future and, if so, to formulate audit objectives. Sound ominous? Perhaps, like many, you are unsure what an audit survey is. Maybe you believe the audit survey is an officially sanctioned cover for auditors on a fishing expedition. Nothing could be further from the truth. In this article, we will first review the definition and purpose of the audit survey. Next, we will examine some types of information gathered during the survey. Finally, we will elaborate on several methods used by auditors to obtain this information. Hopefully, our discussion of these areas will improve your understanding of the audit survey.

The Audit Survey

A survey is the first formal step in the audit process. An audit is a continuum which begins with an idea, progresses from a survey into a full-fledged audit, and ends with a formal report to management. The survey is a relatively fast process for gathering information, with limited detailed testing on the activity or program being examined.[1] Simply stated, the survey is used to "get the auditor smart" and to identify any significant problems (actual or potential) which require further audit. Although all surveys share common purposes, survey is an art and not a science. Consequently, the survey scope, focus, and time requirements are influenced by factors such as the auditor's training, experience, and knowledge of the activity/program being examined; the size and complexity of the activity/program; and the type of audit (i.e., financial and compliance, economy and efficiency, or program results).

Information Gathered

Because each survey's scope, focus, and time requirements vary, the information needed to successfully accomplish the survey also varies. However, the basic information gathered during an audit survey can be grouped into two categories—*background information* and *goals and objectives*.

Background information is gathered to give the auditor a working knowledge of the activity/program under review. It includes mission, organization structure, financial data, and internal controls. Examples of background information include: (1) How the activity/program is structured and staffed; the nature, size and location of subordinate units; any planning systems in use; and what external units support or receive support from the activity/program; (2) Financial considerations such as current/outyear budget authorizations, budget restrictions, reimbursements, and the cost of prior year operations; and (3) What controls (administrative and/or accounting) have been established, whether control systems adhere to certain basic standards (e.g., timely and accurate recording of transactions) and whether established controls have been implemented and followed.

Goals and objectives encompass the activities/programs intended or expected achievements. This information is especially important because much of it becomes the standards which the auditor uses to measure performance. Because the auditor is primarily interested in the "definition" and "achievement" of goals and objectives, the auditee can usually expect to be asked questions like: What are your overall goals and objectives? What standards are used to measure achievement and progress? What established your goals and objectives (e.g., law, regulation, etc.)? Are your goals and objectives written or implied? Have multiple or alternative goals and objectives been established? Once goals and objective are defined the auditor will ask "achievement" questions such as: Can these goals and objectives be achieved in a more effective or efficient manner? Do established management procedures and controls ensure that goals and objectives are achieved? How does management control or evaluate effectiveness or efficiency? (e.g., are management reports utilized, accurate, and do they provide sufficient information).

Methods Used

The methods used to obtain survey information are as varied as the universe of auditors. However, common ground can be found among the methods used to obtain

[1]*General Accounting Office Standards for Audit of Governmental Organizations, Programs, Activities, and Functions; Chapter 6, 27 February 1981.*

this information. These methods include:

Interviews. These can be held with personnel both "internal" and "external" to the entity. Internal personnel are those personnel at all levels (i.e., staff, supervisory, and operating), involved in performing the activities/programs mission. Discussions with these personnel can reveal potential problem areas or areas of concern. Conversely, discussions with external personnel (e.g., customers, support units, etc.) can provide insight into activities/programs effectiveness and identify weaknesses not visible to managers.

Observation. Observing operations is perhaps the most important phase of the audit survey. It helps the auditor obtain a more realistic viewpoint than can be obtained from manuals and regulations. In some instances, auditor observations will be unannounced, not because the auditor is rude or sneaky but to determine if day-to-day operations are conducted in accordance with written guidance (e.g., Air Force regulations), and to see if people are actually doing what they say they are doing. Additionally, observations help alert the auditor to signs of waste or abuse which warrant further review. Examples include: complacency, poor security practices, idle personnel, improperly conducted inventories, excess assets, cashiers who fail to ring up sales, duplication of effort, and short cuts which compromise internal controls.

Review of Reports and Studies. Management reports and studies (e.g., budgets, operating statements, staff meeting minutes, computer management information systems, prior inspection reports, work plans, etc.) can be of enormous benefit to the auditor. Whether made internally or externally, they help the auditor understand the activities/programs under review. Past reports and studies identify major missions, surface good ideas that were not put into practice, relate specific organizational elements to overall mission accomplishment, and give insight into goal achievement and mission accomplishment.

Transaction Testing. Tracing specific work activities from beginning to end is the best way to determine if procedures are actually followed. For example, during an accounting and finance activity survey the auditor may perform limited tests on selected travel vouchers for accuracy and completeness, in order to verify that internal controls are being applied as intended and are effective. This is usually done in conjunction with interviews and observations. Transaction testing provides a practical insight into the operation being examined and helps identify problem areas warranting additional review.

Conclusion

An audit survey is part of a logical continuum which begins as an idea and progresses to a final report. Audit surveys are not all cut from the same mold; however, similarities between surveys do exist because all surveys share common purposes. These purposes are to identify significant problems and to obtain information for planning and performing subsequent indepth audit reviews. As you can see, the audit survey is not a cover for auditors out on a fishing expedition. Instead, the audit survey is a systematic approach to audit planning and is an effective technique for applying scarce audit resources to meaningful areas. Because an AFAA audit survey announcement letter could arrive in anyone's morning mail, the audit survey should be understood by all.



Capt Crumpacker is an Audit Manager, Forces and Support Management Directorate, Forces Management Division, HQ AFAA. He is an AFROTC Distinguished Graduate, holds a BBA degree in finance from Washburn University, an MS in public administration from Troy State University, and is currently working toward Certified Internal Auditor designation. He was the 1986 AFAA Company Grade Officer of the Year. Capt Crumpacker's last two assignments were as Audit Team Leader and Assistant Audit Manager at Sheppard AFB TX and Ramstein AB GE. He is a member of the American Society of Military Comptrollers, the Association of Government Accountants, and the Institute of Internal Auditors.



Mr Frankenstein is Chief, Headquarters USAFE Operations Review Branch, Field Activities Directorate, AFAA Area Audit Office, Ramstein AB GE. He holds a BS degree in accounting from National College and is a licensed CPA in the State of Hawaii. He entered government service with the AFAA as an auditor in 1973, became an audit manager in 1977, and assumed branch chief duties in 1982. Mr Frankenstein was one of six civilian employees cited by the Auditor General in 1987 for outstanding individual contributions to AFAA mission accomplishment. He is a member of the Association of Certified Public Accountants in Europe, the Association of Government Accountants, and the Hawaii Society of Certified Public Accountants.

CCCMP—Short-Term Training Program

by Mr Al Babbitt
Assistant DCS/Comptroller, Headquarters Air Force Systems Command

Have You Taken Advantage Of The On-Site Training Courses Being Provided By Your Comptroller Civilian Career Management Program?

Starting in FY 84, the CCCMP was provided a limited budget with which to do training. Many hours were spent by the *Policy Council* and *Training and Development* **(T&D)** *Panel* debating whether to selectively and extensively train a few personnel at formal schools, to send a number of CCCMP registrants to established courses or to bring selected courses to the worksite of CCCMP registrants. The latter was decided to be the best and most cost-effective choice. By bringing the instructor to the students, many more CCCMP registrants could be trained for our modest training dollars.

To ensure there is an opportunity for all registrants to take advantage of this program, we alternate the targeted registrants for attendance every other year. One year we provide training at bases where there is a large population of CCCMP registrants and also provide courses at our overseas locations. In the following year regional training is conducted at central locations within the CONUS for program registrants at installations with inadequate registrants to justify on-site training at their location. Participants travel in TDY status to a host installation within a specific geographic area. As an example, regional training is being conducted this year and one of the host installations is Offutt AFB NE. Registrants from Battle Creek, Ellsworth, Gen Mitchell, Grand Forks, K.I. Sawyer, Minot, Selfridge, and Wurtsmith will attend training at Offutt. These two approaches, together, make the courses available to almost 100 percent of the CCCMP registrants and provide a good balance between the expenditure of training and TDY dollars in each year.

The selection of courses is made by the T&D Panel and approved by the Policy Council. The T&D Panel researches potential training sources, arranges previews of each proposed course, and modifies the course curriculum where needed to meet specific Comptroller objectives. In many cases, even a particular instructor is selected to present a course. The courses each year have been selected to achieve specific objectives. Courses presented during FYs 84, 85, and 86 were targeted toward supervisory and management skills. In FY 87 and FY 88, training was targeted to management development and enhancement of personal skills with emphasis on practical application to everyday work situations. The courses being presented this year (FY 88) to meet this objective are *Team Building, Effective Communication Skills, Managing Stress and Avoiding Performance Burnout,* and *Working with People*. Considering the dynamic nature of comptroller work, nearly every civilian professional employee could benefit from these courses. In addition, we plan to present a course entitled *Coaching Employees for Productivity* for GM-15 personnel.

Our training plans for FY 89 are nearly complete. Two T&D panel members attended the American Society for Training and Development **(ASTD)** Conference in June 1987. This experience provided valuable insight into current training trends, successful management development programs, and available training sources. Several subject areas consistently emphasized by professional training experts at the ASTD were innovation and creativity; coaching and mentoring; leadership skills; and effective communication skills. Our objective in FY 89 is to provide training that will develop and enhance these specific personal or management skills. Courses being considered for FY 89 include *Negotiating Skills for Professionals, Creative Problem Solving, Achieving Excellence, Principles of Federal Appropriation Law,* and *Team Building*. In addition, *Coaching Employees for Productivity* will again be presented for GM-15s.

The T&D Panel constantly monitors the effectiveness of our short-term training program. The primary inputs are the evaluations submitted by course attendees and opinions solicited from Base Comptrollers. These have consistently been highly favorable. Recently all MAJCOM Comptrollers, in response to a query from the T&D Panel, expressed overwhelming support for the short-term training program as currently being conducted. Another indicator of the success of our program has been our ability to provide cost effective, quality training to a substantial number of registrants. From FY 84 to FY 87 we increased the number of personnel trained each fiscal year from 428 to 1,910 and at the same time decreased the cost per student from $453 in FY 84 to $171 in FY 87.

We believe our on/near the worksite training is an important facet of the CCCMP. Through this program, a substantial number of program registrants realize a direct benefit of membership in the CCCMP. Further, by upgrading the skills of our work force, the long-term benefit to management is being realized through greater productivity and enhanced employee morale.



NOTES FROM THE:

Deputy Comptroller, Budget

Maj Gen L. W. Smith, II, Deputy Comptroller, Budget **Autovon 225-1875**

O&M Outlook. The last *Air Force Comptroller* magazine indicated FY 88 would have many "challenges" to meet the fiscal realities facing the Air Force. Unfortunately, the outcome of congressional reductions has made the prediction painfully true. The *Air Force FY 88 Active Air Force O&M Budget* request was reduced $1.7 billion by Congress, resulting in about 9% decline in real purchasing power when compared to FY 87. The $1.0 billion we had to withdraw from the commands' initial planning numbers has caused significant impact to include: flying hour reductions, civilian hiring freezes/selective rehiring/early outs, contract drawdowns/terminations, reductions of various kinds of training, and across-the-board reductions in base operating support. The "good news" to the above is the Budget Summit that occurred in December 1987 prevented Gramm-Rudman-Hollings from occurring. This could have resulted in over $3.0 billion being reduced from Air Force O&M versus the $1.7 billion. The additional "bad news" was other "must pay" FY 88 bills, such as additional CHAMPUS costs, start-up costs for the INF treaty, and nonpayment of revolving fund refunds, required the additional withdrawal of $300.0 million. This environment of constrained financing is projected to continue into the future, so comptroller personnel will be playing "enhanced" roles in financial management advice to commanders and their staffs. We must be knowledgeable and provide timely alternatives and solutions to our commanders on how to optimize mission accomplishment within the available funding.

FY 89 Additional Budget Submission. Between 23 November and 10 December 1987, the Air Force developed and submitted an FY 89 Additional Budget Submission **(ABS)**. Although it came as no real surprise, it came late, hit us hard, and was transmitted to OSD in record time—all 6,780 pages detailing 33 exhibits and including a database update of over 80,000 budget records. While the task was "short-fused," it was a corporate Air Force effort that involved the MAJCOMs, the CINCs, the Air Force Board Structure, the Chief of Staff and Secretary of the Air Force. The ABS was the first step toward conforming to the bipartisan budget summit agreement which provided National Defense ceilings of $292.5 billion for FY 88—$20.5 billion below the $312.0 billion originally requested for FY 88. For the Air Force, the Act provided $89.6 billion—$10.4 billion below our $100 billion request. Correspondingly, Air Force fiscal guidance for the FY 89 ABS was $95.2—$10.5 billion less than the original request of $105.7 billion. So the downward budget trends that began in FY 85 continue through the FY 89 ABS. Cumulatively through those budgets, the Air Force has experienced approximately 10.7% negative real growth—and that's before OSD or congressional action on the amended FY 89 budget. But if there is a "bright" side to these trends, it is that the Air Force has pursued the objective of maintaining current readiness levels and balanced sustainability by reducing force structure and cancelling those programs that have least impact or added risk to national security. In doing so and with your skilled fiscal management, we can avoid a repeat of the "hollow" forces of the 1970s.

Purchase of Seasonal Decorations with Appropriated Funds. A recent Comptroller General decision provided government agencies the discretion to purchase seasonal decorations from appropriated funds. The decision urged agencies "to establish administrative guidelines to prevent abuse of its newly sanctioned discretion to purchase seasonal decorations." Each agency must make an administrative determination that these cost are *necessary* expenses. At this time, the Air Force is not changing the existing policy (**AFR 172-1, Vol 1, paragraph 4-12b**) which states: "the cost of Christmas cards, trees, ornaments, and decorations for any government office may not be purchased with appropriated funds. In the absence of any specific statutory authority, such items are personal expenses of an individual or group of individuals." Please refer to HQ AFAFC/CW message **R041600Z** December 1987 for specifics.

North American Air Defense Modernization Cost Sharing Reconciliation. The Cost Sharing Reconciliation Supplementary Arrangement **(SA)** for the North American Air Defense Modernization **(NAADM)** program was signed by United States (4 December 1987) and Canadian (27 November 1987) defense officials. There are a number of efforts which comprise the NAADM program to be cost shared by the United States and Canada. It is imperative the costs associated with NAADM be tracked accurately so full credit for all expenditures is received by the United States when cost reconciliation between the two countries takes place semiannually. The cost data for the first reconciliation will be as of 31 March 1988. Commands will be notified of the information required as we approach the cutoff date.

A number of major commands and their subordinate organizations are involved in this bi-national defense effort. Since the details of the supplementary arrangement are too numerous to mention in this article, a copy of the SA has been mailed to each major command Comptroller. Your wholehearted cooperation is essential if we are to successfully reconcile all of our costs with those of our Canadian partners.



NOTES FROM THE:

Assistant Comptroller, Accounting & Finance

by Brig General Mark J. Worrick **Autovon 926-7461**

Air Force Fiscal Law Manual. In Nov 1987, the office of the Staff Judge Advocate at AFAFC forwarded to HQ USAF/JA a complete revision of **AFM 110-4**, *Fiscal Law Manual*. The revision, which is informational rather than directive, is expected to be published as **AF Pamphlet 110-4**. It has been greatly expanded and will present a much more extensive review of fiscal law than any previous edition of the manual. Although the pamphlet is primarily for the information and guidance of judge advocates and other legal personnel who are concerned with Air Force fiscal law matters, it is also designed to serve as a reference source for accounting and finance personnel and other members and employees whose work involves fiscal law issues. It reviews and summarizes the basic statutory and administrative provisions that govern the Air Force's accounting and financial operations, and discusses major substantive and procedural issues that arise in the fiscal law area. We have no doubt that it will become an essential reference for the entire accounting and finance community.

Standard Materiel Accounting System (SMAS). The SMAS is being developed to replace several existing base-level automated and manual materiel accounting systems. SMAS is an online system (accounts receivable, accounts payable, general ledger, and trial balance reporting) which standardizes accounting processes, integrates accounting records, and provides standard interface transactions with all base-level logistics systems (base supply, fuels, medical, and commissary). Commissary accounts receivable and trial balance preparation were implemented January 1987 at major command **(MAJCOM)** lead bases and all bases supporting a commissary by March. In the preparation, MAJCOM personnel were trained and tested the software for this first increment of SMAS. Replacement of the current stock fund trial balance reporting system is scheduled for June 1988. The medical-dental stock fund accounting system replacement is planned for October 1989 and the standard base supply system (including fuels) October 1990.

Case Management Control System (CMCS). CMCS will satisfy the requirements levied by Congress and DOD to improve the control of the Foreign Military Sales **(FMS)** process. Currently, the Air Force FMS process is fragmented and reported in several systems throughout the Air Force. CMCS is a single system that will provide visibility and integration of the entire FMS process. The incremental implementation of CMCS began in June 1987 with the expenditure authority portion of the system. The initial delivery reporting and cash modules which report data to the Security Assistance Accounting Center were implemented in December 1987. Total implementation of CMCS is scheduled for April 1989.

Base-Level Accounting and Reporting System (BLARS). Base-level accounting systems need much improvement to meet the information requirements of today. We must not only cure today's deficiencies, we must also provide new flexibility to meet growing information needs of tomorrow. This task has begun. A new BLARS is under development and will be accomplished in two phases. *Phase I* will be requirements analysis, and *Phase II* will be design, development, and implementation. Phase I has already begun and program management personnel from the Air Force Accounting and Finance Center, with contractor assistance, will visit eight Air Force bases, MAJCOMs, HQ USAF, and the Secretariat. The visits will be to determine the accounting and financial needs of not only comptroller personnel, but *all money managers!* MAJCOMs will be soliciting requirements from all bases (not just the ones they selected for visits). Please be prepared by reviewing your total financial information requirements. In these austere times, it is easy to understand the value of timely and accurate financial data. Help us to make BLARS a system which will be responsive to managers' needs as well as meet the Air Force accounting mission!

Integrated Project Planning Initiative (IPP). An IPP initiative to improve project planning for accounting and finance (A&F) systems is currently underway at AFAFC. As part of this effort, AFAFC/XSL has started gathering and analyzing functional and technical characteristics concerning A&F systems. This information is intended to be used to define interrelationships among systems and provide the basis for the IPP. The AFAFC IPP initiative is closely related to a new HQ AFCC/SIO project which should provide an encyclopedia of all Air Force systems for use in planning.

Accounting and Finance and Personnel Concepts III. AFAFC is working with the Air Force Military Personnel Center **(AFMPC)** to electronically interface processes and functions which will streamline processing and reduce workloads of both functions. AFMPC is seeking to modernize military personnel processing and data systems with its Personnel Concepts III **(PC-III)** systems development project. The program emphasis is on automating orderly room functions and enhancing electronic data transmission. Reduced personnel manpower and more timely personnel information for unit commanders are expected from PC-III. The proposed hardware, software, and communication capabilities of PC-III should provide opportunities to automate current manual accounting and finance, and personnel interfaces primarily in the pay and travel areas. The PC-III program plans to automate preparation and processing of administrative orders in the Air Force. AFAFC and AFMPC are currently reviewing an automated travel orders concept which could provide operational enhancements to both personnel and accounting and finance networks.

GAO Financial Management of Equipment and Inventory Review. Recently, some of you may have noticed increased activity by General Accounting Office **(GAO)** personnel, particularly at Air Logistic Centers and other locations that are involved in the financial management of large dollar value equipment and inventory resources. The Air Force is the third federal agency and the first service within DOD to be reviewed by GAO. We expect the project to be completed by mid-1989. Because the GAO evaluation focuses on Air Force financial management systems and the ability of those systems to support decision making and financial reporting, the general ledger property, equipment, and inventory accounts will receive a great deal of their attention. For that reason, you may want to review your internal controls and procedures to ensure information received from other sources and systems is accurately reported in the general ledger.



NOTES FROM THE:

Deputy Comptroller, Financial Policy and Banking

Mr James B. Sandidge, Acting Deputy Comptroller, Financial Policy and Banking **Autovon 227-9597**

Study of Entry Level Accountant. This office has been working with OPM on a study to improve the quality of entry level accountants. A subgroup of this team has been looking at special pay rates for both accountants and auditors. Based on the responses to an informal questionnaire sent to each agency, DCAA has agreed to lead the formal pay study at the following locations:

Los Angeles
Greater San Francisco Bay Area
San Diego
Connecticut (whole state)
Washington DC area
Atlanta
Chicago
Eastern Massachusetts
Kansas City
New York/Long Island
Northern New Jersey
Philadelphia

At this time OPM has not determined which agencies in these locations will be required to participate in the formal study.

Centrally Managed Allotments (CMAs). During 1988 this office, in conjunction with AFAFC, will begin performing on-site reviews of CMAs. The purpose of these reviews will be to provide those individuals who are involved in the approval process a better understanding of the day-to-day operations and insight into some of the problems experienced by those who have the responsibility for managing CMAs. It is expected that these reviews will enable all those involved with operations or approvals of CMAs a better perspective for publishing or implementing directives and reviewing approval documentation for establishing or continuing existing CMAs.

Thrift Savings Plan (TSP). The National Finance Center (NFC) began mailing TSP participant statements to federal employees on 9 November 1987. Many Air Force employees have since complained that their withholdings for the TSP were not deposited to their accounts on payday. Much of the delay was caused by the Air Force, but NFC also contributed to the delay in that they are taking between 1 and 7 days to post the data to employees' TSP accounts. The Air Force is working to correct its problems with getting the tapes to NFC by payday, but we are limited as to how much we can improve because our payday is only 5 workdays after the close of the pay period. The Comptroller of the Air Force recently tasked AFAFC to again inform each Major Command Comptroller that every reasonable effort must be made to get correct tapes to NFC on or before payday. Overnight express mail with receipt verification is encouraged by all AFOs involved in TSP tape submissions. It is our understanding that Army and Navy are not experiencing similar problems in getting their tapes to the NFC by payday, partly because their paydays are from 8 to 12 days after the close of the pay periods.

It is the perception of employees that they are not being treated fairly because their accounts are not being credited on the same day the deposits are deducted from their pay. Since the Thrift Investment Board's "investment" of employees' deposits in government securities is a paper transaction between the Board and Treasury and no actual cash is transferred, it appears reasonable to us that employees' deposits to their accounts should be credited on the dates of the paydays, regardless of when the tapes are processed by NFC. We believe this position is supported by the fact that if the employees were not participating in the TSP, cash in the amounts of the deposits would be withdrawn from the Treasury on the paydays.

Actually, the amount of earnings lost due to delays in posting contributions to individual TSP accounts is very small. The monthly investable balance that is used as the basis for allocation of earnings consist of the opening balance plus 50% of all contributions posted during the month. Thus, as long as an individual's contribution is posted in the same month as withheld from pay, it will be included in the investable balance for the purpose of allocation of earnings. However, the contributions are not put to work to generate the earnings that will be allocated until they are actually posted to individual accounts. Such delays and corresponding loss of earnings are unacceptable in our opinion.

In order to ensure employees are receiving the proper amount of earnings on their deposits and to encourage participation in the plan, we requested OASD(C) to pursue the matter with the Thrift Investment Board and NFC and explore the possibility of developing electronic funds transfer and process capability.

United States Air Force COMPTROLLER Awards for 1987

Congratulatio

Base Comptroller of the Year



Lt Col Sherry Sims
48 TFW/AC (USAFE)
RAF Lakenheath UK

Base Accounting & Finance Officer, Airman, & Civilian of the Year



Capt Theresa A. Taylor-Hunt
354 TFW/ACF (TAC)
Myrtle Beach AFB SC

No Photo Available

TSgt Charlene B. Smith
HQ TUSLOG/ACFQ (USAFE)
Ankara AS TU



Ms Virginia R. Thomason
314 TAW/ACFA (MAC)
Little Rock AFB AR

Base Cost Officer, Airman, & Civilian of the Year



Capt Vernon N. Simmons
432 CPTS/ACC
Misawa AB JA



MSgt Louann Stark
96 BMW/ACC (SAC)
Dyess AFB TX



Ms Margaret A. Weech
ESD/ACCE-1 (AFSC)
Hanscom AFB MA

Base Budget Officer, Airman, & Civilian of the Year



Capt Paul R. Anderson
20 TFW/ACB (USAFE)
RAF Upper Heyford UK



SSgt Derrick K. Adams
8 TFW/ACB (PACAF)
Kunsan AB Korea



Ms Anna R. Duckworth
96 BMW/ACB (SAC)
Dyess AFB TX

the Winners!

Outstanding Contributions to Comptrollership

Air Staff/AFAFC



Lt Col Rodney W. Wood
SAF/ACBMP
Washington DC



MSgt Barbara B. Walls
AFAFC/XSLP
Denver CO



Mr Robert G. O'Mara
SAF/ACBOF
Washington DC

MAJCOM/SOA



Capt Keith R. Bell
HQ SAC/ACBM
Offutt AFB NE



MSgt James K. Henson
HQ TAC/ACFP
Langley AFB VA



Ms Mary E. Dickinson
AFSPACECOM/ACC
Peterson AFB CO

Resource Advisors of the Year

Resource Advisor—Base



Capt Victor O. Christianson
552 AWACW (TAC)
Tinker AFB OK

Resource Advisor—MAJCOM/SOA



Capt Lucien H. Chretien
HQ SAC/INXX
Offutt AFB NE

Educator of the Year



MSgt Robert A. Sullivan
3750 TCHTG/TTGBF (ATC)
Sheppard AFB TX

→

United States Air Force Comptroller Awards (Continued)

(For Below MAJCOM/SOA Level)



Best Comptroller Organization

67 TRW/AC (TAC)
Bergstrom AFB TX

Best Accounting & Finance Office

HQ TUSLOG/ACF (USAFE)
Ankara AS TU

No Photo Available at Press Time



Best Budget Office

66 ECW/ACB (USAFE)
Sembach AB GE

Best Cost Office

314 TAW/ACC (MAC)
Little Rock AFB AR



1987 Presidential Rank Awards

The Air Force had three Senior Executive Service **(SES)** winners for the rank of ***Distinguished Executive***, and 13 SES members were awarded the rank of ***Meritorious Executive***. Two of the ***Distinguished Executives*** and two ***Meritorious Executives*** are/were members of the Comptroller/Financial Management community.

Distinguished Executives



Mr Jack K. Umphrey, Assistant Deputy Comptroller, Budget, Secretary of the Air Force (SAF/ACB), Pentagon, Washington DC.



Mr C. Ronald Hovell, Assistant Deputy Chief of Staff/Plans and Programs, Headquarters Air Force Logistics Command, Wright-Patterson AFB OH. Mr Hovell was the former Assistant DCS/Comptroller at HQ AFLC.

Meritorious Executives



Mr Charles W. Adams, Deputy Comptroller, Aeronautical Systems Division (Air Force Systems Command), Wright-Patterson AFB OH.



Mr Richard A. Harshman, Principal Deputy Assistant Secretary for Manpower and Reserve Affairs, Washington DC. Mr Harshman was the former Principal Deputy, Assistant Secretary for Financial Management, Washington DC.

The ***Distinguished Executive*** is the highest award recognition which can be bestowed upon a career member of the Senior Executive Service. The criteria for this award is *sustained* ***extraordinary*** *accomplishment* based on demonstrated qualities of strength, leadership, integrity, industry, and personal conduct of a level that has established and maintained a high degree of public confidence and trust. However, the nominee must have received the rank of *Meritorious Executive* in a prior year.

On 5 January 1988, President Reagan presented this award to the recipients in a ceremony at the White House.

The ***Meritorious Executive*** is the second highest award which can be given to an SES. This award is for *sustained superior accomplishment* based on the same outstanding factors as the Distinguished Executive Rank, and the level of performance must have been sustained for a minimum of 3 years.

Air Force Audit Agency's Outstanding Auditors for 1987

Outstanding Project Supervisor



Mr Stephen R. Westhoff
AFAA/QLP
Wright-Patterson AFB CA

Outstanding Project Manager



Capt Mark R. Hunsader
HQ AFAA/FSC
Norton AFB CA

Outstanding Field Supervisor



Mr Lee E. Williams
AFAA/FDC
Kelly AFB TX

Outstanding Field Auditor



Ms Donjette L. Gilmore
AFAA/FDE
Scott AFB IL

Outstanding Staff Member



Mr Ronald D. Leopoldt
HQ AFAA/DOOA
Norton AFB CA

AFO at the Tip of the TAC Sword

Rated Best Article for the January 1988 Issue

Captain Inga O'Neill's article, ***AFO at the Tip of the TAC Sword***, was chosen by the major command Comptrollers as the best article published in the January 1988 issue. Capt O'Neill is the Accounting and Finance Officer, United States Air Force Southern Command (TAC), Howard AFB PN. She becomes the first of four finalists to compete for the ***1988 Best Author Award***.

Second place was taken by **Colonel LeRoy W. Buxton's** article, ***An Organization for All Futures***. Col Buxton is Director of Accounting and Finance for the Pacific Air Forces, Hickam AFB HI.

Third place went to **Major Wayne Bedor's** article, ***The Base Comptroller and Installation Personal Financial Services in the 1980s***. Maj Bedor is the Commander, 1003d Comptroller Squadron, Peterson AFB CO.

CONGRATULATIONS TO ALL!



NOTES FROM THE:

Deputy Comptroller, Cost & Economics; Comdr, Air Force Cost Center

Col M.L. Haines, Deputy Comptroller, Cost & Economics; Cmdr, Air Force Cost Center **Autovon 227-5311**

Guidelines for Cost Initiatives

In past issues we have discussed various initiatives affecting the Cost career field. These initiatives include the *Base Level Cost Analyst's Handbook*, economic analysis for military construction programs, and third party financing. Additionally, the Air Force Cost Center has developed the *Cost Analysis Resource Reference System* **(CARRS)**. The following is a brief description of the status of these initiatives and guidance provided to the field.

The development of the *Base Level Cost Analyst's Handbook* is continuing on schedule. The handbook provides basic techniques and tools for cost analyst's use at base level Cost offices and is being released on an incremental basis. The third of six increments has been provided to the MAJCOMs for comment. Drafts of increments four and five were scheduled for release in March and April 1988, respectively. This project, which will be completed in September 1988, will be an excellent reference source for base level cost analysts.

One of our major initiatives has been to increase emphasis on quantitative analysis. Last year, the Deputy Comptroller, Cost & Economics **(SAF/ACC)** and the Directorate of Engineering & Services **(AF/LEE)** agreed that Cost offices will be the OPR for economic analyses for military construction projects. To assist Cost offices with this effort, we worked with **AF/LEEP** to contract with the Oak Ridge National Laboratory to develop a manual to provide a systematic approach to analyzing alternative means to satisfy military construction requirements. This manual has been completed and distributed to base level offices through their MAJCOMs. The manual explains the seven major tasks of an economic analysis, includes appendixes containing data, indexes and worksheets, and provides a comprehensive sample economic analysis to illustrate the process including documentation. Use of this manual should prove a time saver and excellent reference source for construction projects. The documentation aspects are particularly important as many of these projects will be reviewed at the Air Staff/Secretariat level and even by Congress. Remember, while Cost has assumed the OPR role for economic analysis of military construction projects, Civil Engineering is also heavily involved in the process under the terms of the agreement.

One of the more interesting topics that we as Costers become involved in is that of third party financing of necessary facilities and or services. Also referred to as "privatization," this initiative represents a relatively new approach for the Air Force. Privatization involves finding ways to attract entrepreneurs to finance, construct, operate, etc., facilities or services for the Air Force. Draft privatization guidance for facilities and services was developed and distributed to the MAJCOMs in February 1988. This document provides overall guidelines for evaluating the feasibility of meeting Air Force requirements through privatization. It also will prove helpful in implementing a privatization project. This document was compiled and edited by the Air Force Engineering Services Center, based on input from organizations throughout the Secretariat and Air Staff.

The Air Force Cost Center has distributed copies of the *Cost Analysis Resource Reference System* **(CARRS)** to acquisition cost offices as well as some Army and Navy offices. CARRS is an automated catalog of cost models and data bases used across DOD. Through CARRS, we hope analysts will be encouraged to share their cost tools, to develop new tools, and to coordinate their cost research with others. CARRS will run on **IBM-PC** or 100% compatible microcomputers. There are easy-to-follow menus for retrieving information on more than 300 entries in such areas as life cycle costs, hardware/software costs, learning curves, CER development, cost/schedule assessment, competition, and risk analysis. The detailed descriptions of each model and data base will allow a cost analyst to evaluate existing cost tools for his/her purposes. Periodic updates will be distributed depending on the frequency of changes. For information on CARRS, please contact **Ms Leslie Crawford** at the Air Force Cost Center on **AV 223-0765**.

These products should go a long way in answering the many questions regarding policy and procedures we have received from the field. One final item of note. The cost factor tables included in **AFR 173-13** are now on the Comptroller Office Automated Network **(COAN)** (available through the Functional Index). The system has been updated to reflect new inflation guidance recently received from the Office of the Secretary of Defense **(OSD)**. We plan to update the COAN tables and hard copy regulation by the end of this fiscal year for use in the next Program Objective Memorandum **(POM)** cycle.



NOTES FROM THE:

Assistant Comptroller for Plans

Col Alex Graham, Assistant Comptroller for Plans **Autovon 227-9992**

Systems Security

by Barbara Englert

In the last 10 years there have been enormous changes in the way the Air Force does business. Nowhere is this more apparent than in our base-level comptroller offices. Beginning with the installation of **JUMPS** remote inquiry terminals and progressing through the installation of the **System 2200**, we've witnessed a huge increase in the level of automation and in the sophistication of the technology we employ to do our jobs. Maintenance of a high standard of system integrity during this period of change, and into the future, is of vital importance to us.

System integrity is multi-dimensional. It covers people, processes (automated and manual), and tools within a complex framework of checks and balances. Some of its facets are:

★ Insuring adequacy of supervisory review of staff operations.
★ Validity of supporting documentation.
★ Accuracy and reliability of system and applications software.
★ Adequacy of access controls.
★ Assuring safety of system hardware.

Our new automated systems were designed and developed with integrity in mind. We've welcomed the role played by our quality assurance and audit folks in reviewing the internal controls and security of our systems, and are reasonably confident that each system measures up to standards. We are concerned, however, that the increasing number of automated interfaces between systems and the number of applications sharing the same hardware could create new areas of vulnerability.

We've been wrestling with the issue of the management of our comptroller automated systems for some time now. MAJCOM/AC and SAF/AC staffs have been having a dialogue about duties and responsibilities inherent in operating the **System 2200** particularly. These discussions helped to surface the larger issue of overall internal control and security responsibilities. Further discussion at the 14 January 1988 Master Planning Board meeting resulted in the development of an approach to deal with these issues.

First, the *Information Systems Division* (**SAF/ACXI**) is providing the MAJCOM/ACs, in the form of a sample civilian position description, an outline of the duties involved in administering our automated comptroller systems. The same duties can, of course, be performed by a military member. The tasks oulined include such things as:

★ Operating the **System 2200**, including backup and recovery procedures.
★ Performing minor system maintenance activities.
★ System testing and troubleshooting.
★ Maintenance of software and data file libraries.
★ Management of hardware, software, and documentation libraries.
★ Providing supplemental training to system users.
★ Carrying out existing applicable internal control and system security policies and procedures.
★ Applying comptroller functional knowledge to assist users in defining requirements or solving problems using standard microcomputer or 2200 software.

The second part of our effort addresses the wider range of responsibilities for comptroller systems over the long term. SAF/ACXI is organizing and chairing an action team to: review and evaluate the adequacy of the internal controls and security of our systems, particularly as they interface with one another; recommend corrective action for any weaknesses identified; delineate duties and responsibilities for the management, internal control, and security of all comptroller automated systems; and recommend organizational structure, staffing, and placement for the performance of duties and assumption of responsibilities outlined. The action team will also put together a plan for achieving its recommendations.

We realize this is an ambitious undertaking, and one which won't be completed in a heartbeat. While we are working the issues it's important that each of us be alert to our current responsibilities for the integrity of our systems. We'll keep you informed of our progress, and we welcome your ideas.



Comptroller Civilian Career Management Program

Autovon 487-6450

by Lester Murray

Career Program Review

In the last issue I mentioned that CCCMP was going to be reviewed by the Program Effectiveness Panel. That review is being conducted as part of the panel's normal oversight responsibilities and also to provide specific information requested by the Comptroller of the Air Force. The panel consists of representatives appointed by the Policy Council Chairman and annually advises the council on the effectiveness and the status of the program. Included on the current panel are: **Mr John Boddie**, The Auditor General (formerly Deputy Comptroller, Financial Policy and Banking); **Mr Kenneth Seifert**, Air Force Audit Agency's Director of Operations; **Ms Donna Back**, ASD/ACP; **Mr Robert Garvey**, SAF/ACBMD; **Mr Joe Roj**, SAF/ACRS; and **Mr William Rone**, WR-ALC/AC.

The panel divided the program review into six major parts or tasks:

- ★ Review of Career Program Goals and Objectives.
- ★ Analysis of the Interview Process.
- ★ Survey of Comptroller Management.
- ★ Survey of the Comptroller Work Force.
- ★ Review of the Referral Process.
- ★ Review of the Training Efforts.

These tasks will be completed at different times during the current year and the results reported to the Policy Council and General Watts. Many of you were involved in the work force survey. The survey consisted of a two-page questionnaire mailed to 700 randomly selected program registrants. The 37 questions on the questionnaire covered topics such as training and development, communications/publicity, and the interviews. The final results of this survey will appear in a future issue of this magazine.

Interview Wrap-Up

The new *Total Person Scores* (**TPSs**), which reflect the results of the 1987 interview cycle, were mailed at the end of January, as promised. If you didn't get your new TPS let us know immediately. Check your scores carefully. Additional education points were given for certified public accountants and others holding professional certificates. If you did not get the additional points, make sure your local personnel office updates your records to include the certificate(s) you hold. Take a copy of the certificate(s) with you. The accuracy of your personnel records is *your* responsibility. (**Note:** Being the CCCMP Executive Agent didn't guarantee that my TPS was going to be correct—I had to go to the personnel office to fix my records.)

With all the emphasis on funding shortfalls, several people have asked me if there will be an interview cycle in the fall (for GS/GM-13s and GS/GM-14s). There are a couple of reasons why I believe we will be interviewing in the fall. First, the interviews have already proven their value as a management tool. Because of problems in the civilian appraisal process, the interviews continue to be the best indicator of performance and potential. Second, the cost of the interviews is minuscule when put in the proper perspective. For example, the Comptroller's civilian payroll is over $400 million and the cost of the interviews is less than .001 percent of that number. My guess is that there isn't a comparable corporation anywhere that doesn't spend much more money identifying and developing its future managers.

Development of the questions for the 1988 cycle is already underway, but the TPS Panel is also looking at interview alternatives in the event the interviews are cancelled.



NOTES FROM THE:

Chief for Enlisted Matters

by CMSgt Ruall L. Sewell **Autovon 224-5437**

Enlisted Force Reductions

In these years of declining budgets, there's a real significant deficit in the Military Personnel Appropriation **(MPA)** account. So what; how does that affect me? This is how: permanent change of station **(PCS)**, extended tours, promotion slow-down and a shortage of personnel to get the job done. To save a portion of the deficit, the personnel community is forced to implement an enlisted date of separation **(DOS)** rollback program and an early release program which will separate approximately 20,000 this month. The rollback will require CONUS and overseas commands, first and second termers, with a DOS between 1 April 1988 and 30 September 1988 to reenlist or separate in March/April 1988, and those with a DOS between 1 October 1988 and 30 March 1989 to reenlist or separate this month. Some critical AFSCs are exempt, but not ours. Some of you have asked, *Why don't you reduce accessions?* We have—20,000 fewer accessions in FY 89. At the recent Accounting and Finance Worldwide Conference we evaluated the total manning picture and believe 40% of all program eligibles will be out of the Air Force this month. That has got to hurt, because it will take some time to restore the budget and the pipeline. If you are one of the affected troops and this early release creates a hardship for you—work very closely with your CBPO; they have a little flex.

New Permanent Change of Station (PCS) Policy

To achieve a new manning floor (85% in the CONUS and 90% overseas) the Air Force has implemented a new PCS policy. Naturally, the first thing we need to do is encourage folks overseas to extend. Next, we are going to send 20% of the new accession overseas to backfill your shortfall from force reductions. Next, if you are ready to rotate, you need to find out if your base has the "throw-back" policy. This means you can decline your stateside assignment for a one-year extention or in some cases, another overseas location.

Command Workshops and Base Visits

No one in the Air Force enjoys travel more than I when it comes to visiting the troops in the trenches. I have visited several of your bases this past year and the good thing is, some of you didn't even know I was in the area. At a couple of locations, I was standing in your customer service area asking questions of base personnel about our level of service when your NCOIC discovered me. Here are the results of my visits:

Customer service is great!

The work force is lean and mean.

We now have some System 2200 PHDs (Thanks schoolhouse).

The enlisted force is well informed on Air Force policy and issues.

We are getting our fair share of STEP promotions and base awards.

These results leave me with only one thing to say, *KEEP-ON CHARGING*!



NOTES FROM THE:

Auditor General of the Air Force

by Mr John W. Boddie **Autovon 876-4071**

A Perspective on the Traditional Internal Auditor

General William C. Westmoreland, former Chief of Staff, U.S. Army, has served on a number of corporate boards since his retirement in 1972. His article last year in *The Internal Auditor* offered a private sector perspective on internal auditors that is worth examining.[1]

General Westmoreland pointed out that internal auditors, in performing their traditional roles, usually met or exceeded management's expectations. However, he perceived that management increasingly needed advice from independent *consultants, risk managers, asset protectors, and problem-solving 'tiger-team' members*, as well as from traditional auditors. He felt as more managers recognized that internal auditors can perform these "nontraditional roles," internal auditing could make an even greater contribution to organizational success.

Clarifying Management's Perception

Of course, the traditional role of the internal auditor is itself a perception. Therefore, professional internal auditors should seek opportunities to clarify that perception. This article gives me such an opportunity.

In fact, the Air Force Audit Agency **(AFAA)** already performs the expanded services (or nontraditional roles) endorsed by General Westmoreland. In addition, our continuing interaction with senior Air Force leaders assures the Air Force is aware of these services and receives the maximum benefit from them.

My article last year on audit planning and coordination described the numerous steps the AFAA takes to be responsive to the concerns of Air Force management, within the constraints of our limited resources. At the major commands **(MAJCOMs)** we have taken additional steps to promote and provide responsive audit services.

Audit Committee and Annual Reports

Among these initiatives have been the establishment of MAJCOM audit committees and the publication of annual reports of audit service for the eight largest MAJCOMs. Not all commands have an audit committee yet, nor do all existing committees function in precisely the same way. Nevertheless, each audit committee is opening further the lines of communication between auditors and senior Air Force leaders. Moreover, the annual reports have brought this interaction, and the results from it, to the direct attention of MAJCOM commanders.

In general, these results included tighter internal management controls, stronger asset accountability, better configured and prepared war reserve materiel, more efficient and economical nonappropriated fund operations, stricter compliance with mobility requirements, and more complete adherence to safety and security directives.

In particular, as AFAA Representatives responded to the unique demands of individual MAJCOMs, these results encompassed a variety of high interest evaluations focusing on weapon systems, quality of life, and other operational and support issues.

Understanding and Independence

But why should management look to internal auditors instead of some other advisory resource? Two points made by General Westmoreland can answer that question. First, he stated that the *combined breadth and depth of understanding of...policies, procedures, and guidelines quite often cannot be matched by any other group*. Second, he emphasized that an *important element that sets internal auditors apart...is their independence*.

His first point is both a compliment and a challenge to the professional internal auditor. Nevertheless, the second point is by far the more notable, and it is absolutely critical to the value of internal auditing.

Public law and Comptroller General standards require AFAA auditors be independent both in fact and in appearance. Air Force leaders respect this independence and increasingly recognize how essential it is to the value of our advice.

The Mission

As the needs of the Air Force grow and change, internal auditors want to contribute accordingly. We want our independent, objective, and constructive evaluations to enhance the mission of the Air Force. Perhaps the traditional role of the AFAA auditor is simply to *provide responsive audit services that enhance the Air Force mission*.

[1] *Westmoreland, William C., General, U.S. Army, Ret., "Contributing to the Bottom Line," The Internal Auditor, April 1987, pp. 53-56.*



NOTES FROM:

The Colonels' Group

by Maj Bob Green

Autovon 487-6951

Authorized Colonel Billets for Comptrollers

One of the most asked questions since my arrival in the Colonels' Group has been: "Where are the authorized colonel billets for comptrollers?" There are 107 O-6 authorizations a comptroller colonel can be assigned against. We presently have 112 colonels and colonel selects assigned, for a total of 104%. This seeming "excess" won't last long, however, due to the fact that we project to be back down around 93—94% as spring/summer retirement applications begin to roll in. Nonetheless, if the projections hold true, this should be a considerable improvement over last year's 88%. I should point out that these numbers don't include comptroller colonels currently serving in other duty AFSCs, such as general officer positions (**0002**), SSS students (**0003**), commander's jobs (**0026**), etc. However, these colonels serving in other AFSCs don't significantly affect the percentages since there are usually about the same number moving into these jobs as there are moving out each year. Here are the current **005X/67XX** O-6 billets on the books:

Alaskan Air Command	**1**
Elmendorf AFB (1)	
USAF Academy	**1**
USAFA CO (1)	
US Air Forces in Europe	**4**
Ramstein AB (4)	
AF Accounting & Finance Center	**8**
Lowry AFB (7), Pentagon (1)	
Air Force Logistics Command	**9**
Hill AFB (1), Kelly AFB (1), McClellan AFB (1), Robins AFB (1), Tinker AFB (1), Wright-Patterson AFB (4)	
Air Training Command	**8**
Keesler AFB (1), Lackland AFB (1), Lowry AFB (1), Randolph AFB (4), Sheppard AFB (1)	
Air University	**2**
Maxwell AFB (2)	
Headquarters Air Force Reserve	**1**
Robins AFB (1)	
Headquarters USAF	**16**
Pentagon (16)	
Military Airlift Command	**7**
Scott AFB (6), Travis AFB (1)	
Pacific Air Forces	**4**
Hickam AFB (3), Yokota AB (1)	
Strategic Air Command	**4**
Offutt AFB (4)	
Tactical Air Command	**5**
Langley AFB (4), Nellis AFB (1)	
Electronic Security Command	**1**
Kelly AFB (1)	
AF Communications Command	**1**
Scott AFB (1)	
AF Inspection and Safety Center	**1**
Norton AFB (1)	
Air Force Audit Agency	**8**
Langley AFB (1), Norton AFB (4) Offutt AFB (1), Ramstein AB (1), Randolph AFB (1)	
USAF Military Personnel Center	**1**
Randolph AFB (1)	
Air Force Space Command	**2**
Peterson AFB (2)	
Air Force Cost Center	**2**
Arlington VA (2)	
Air Force District of Washington	**1**
Bolling AFB (1)	
Air Force Elements Europe	**1**
NATO, Brussels BE (1)	
Other Air Force Elements	**5**
AAFES, Dallas TX (1); DNA, Kirtland AFB (1); USSOCOM, MacDill AFB (1); OSD, Pentagon (1); DIA, Wash DC (1)	
Total Positions	**107**

I'm sure this listing will assist you in preparing your next AF Form 620 (and I highly encourage you to do so—*We really do use them!*) In the next issue I'll describe the colonel assignment process and timing cycle so you can better understand and increase your chances of getting the job you want.



NOTES FROM THE:

Comptroller Officer Assignments Section

by Maj Jack L. Bailey, Jr—Team Chief **Autovon 487-5031**

Challenges in a Changing Environment

It is our goal to place the right officer with the right grade and the right qualifications in the right job. However, the demographic profile of the members in the career field and the fiscally driven constraints on PCS moves significantly impact our assignment options. Based upon many of your telephone calls I believe some clarification is needed.

Historical

While the Comptroller career field is manned at 96%, the grade structure is out of line. As of 31 December 1987, we were manned at 123% of our authorized strength in company grade and 60% of our authorized strength in the field grades. The low field grade profile reflects the turmoil of the early 1970's when the United States was winding down from the war in Southeast Asia. We had an abundance of rated officers returning to the United States who had to be placed in non-flying duties. This influx of officers eventually flowed back to rated duty in the late 1970's when rated manning started to drop. Our best option at the time was to obtain as many prior service officers as possible to fill many of the vacancies. These officers, many who had served as enlisted members for at least 8 years, were mature and knew Air Force operations on the first day. As a result, these members were able to assume more responsible duties earlier in their careers than usual. Today, we along with most of the other support officer career fields are now facing the reality that many career prior service members are electing to retire with their 8 years of enlisted time and 12 years of commissioned service time. With FY 88 accessions expected to be only one half of what we annually require in the Comptroller field (65 vs 130), due to the DOD end-strength reduction, the field grade manning problem may likely repeat itself in 10 years to come. However, there maybe some light on the horizon. Based upon the current statistics the Comptroller field grade manning should approach 75% in 1992, if we continue to experience the current level of retirements and separations.

Current Dilemma

The requirement for members to serve 3 years on station before a CONUS-to-CONUS move has locked many officers longer on their current assignments than would be desired. It has also created some problems in the movement of officers to certain billets which would be considered commensurate with their past performance, grade, experience, and potential. However, time will allow us to position our field graders in the proper places. The requirements for time on station and the limited number of field grade officers dictates that we must be especially sensitive to how we place them around the world.

Although our manning in the company grade ranks is considerably better, we have no less a challenge in establishing sound professional growth while meeting the increasing mission requirements of the Air Force. The current program on officer end-strength reduction will significantly reduce the number of new officers coming into the support career fields. This may create a situation where deputy positions would remain vacant if a more junior officer than the current chief of a function is not available for assignment.

The reduction of PCS funds we have experienced during the past couple of years has been the driving force behind the massive amount of changes in the way the Air Force conducts its personnel business. Early separations, fewer accessions, and time on station requirements affect all of us. The assignment process continues to emphasize maximum pipeline utilization. That is, the placement of officers in "must move" situations (people with a DEROS rotating from overseas, PME/AFIT graduates, and members coming off of controlled tours) are generally accomplished before we move other officers. This particularly impacts our junior officers located in the CONUS since they are not generally in a must move status and are not projected to fill key leader billets at that point in their career. During the FY 87 assignment cycle the Air Force did not have the funds to move these officers even though many of them had the required time on station to move. Therefore, some Air Force requirements remained vacant at the end of the year. We are now working hard on a plan to fill requirements with these officers who have remained on station for 4, 5, and in some cases 6 years. We want to keep exposing junior officers to more and better challenges as they become experts in a particular specialty in the Comptroller field while advancing to more responsible jobs. If all of this seems confusing you should see it from this side.

O&M Vs Acquisition Comptroller Experience

We need to put an end to the myth that once an O&M or Acquisition officer, always an O&M or Acquisition officer. We need officers who have a broad-based experience in as many of the different comptroller jobs as possible. (Don't confuse different jobs with different AFSCs. A wide range of experience can be obtained in one AFSC.) This serves to create an experience base to prepare field grade officers to fill a myriad of key billets. Naturally, Air Force requirements will allow that experience to avail itself to only a certain amount of officers depending on timing, availability, etc. We plan to flow as many officers as possible into and out of the Air Force Systems Command arena.

As a final note, the rules of engagement in the assignments business have all changed. Stay flexible and stay tuned.



NOTES FROM:

Headquarters Standard Systems Center

by Mr Pat Foley **Autovon 446-4181**

Standard Materiel Accounting System *(SMAS).* The Standard Materiel Accounting System, which evolved from a glimmer in someone's eye about 3 years ago, is fast becoming a reality. The objective of this system is to provide the accounting and finance offices one system for all stock fund divisions at base level. Due to the scope of this undertaking, development and implementation will be incremental, with development responsibility shared between the Standard Systems Center and the Air Force Accounting and Finance Center **(AFAFC)**. AFAFC's System 2200 Division will develop the software for the local purchase accounts payable portion of SMAS, while the Standard Systems Center will develop the remaining portions.

The first module released by the Standard Systems Center is referred to as *SMAS Increment IA*. The accounts receivable subsystem plus general ledger reporting for fund code 62 was released worldwide in February 1988. The next new module will support interfund processes and is currently in development. It is scheduled to be released worldwide in February 1989.

Increment IA laid the groundwork for the future development of the follow-on increments which will include the remaining stock funds. The framework built in Increment IA for maintaining general ledger account balances for fund code 62 can also support the other stock fund accounts. Plans were made to modify Increment IA to provide the stock fund reporting now provided by the Air Force Stock Fund Reporting System, thereby eliminating the existing batch system. This enhancement is currently under development and should be released prior to the release of the interfund module.

The development of SMAS has been a long time coming, and AFAFC and SSC are anxious to provide these enhanced capabilities. Feedback on the capabilities provided has been very positive. We realize completion of the total SMAS is still a long way off, but significant progress has been made and new capabilities are now available in the field. We need your continued support as this development effort continues.

Air Force Standard Civilian Automated Pay System *(AFSCAPS).* The newly developed Air Force Standard Civilian Automated Pay System is progressing rapidly toward worldwide implementation. *Increment I*, the replacement of time and attendance cards by use of an optical mark reader is critical to the success of the entire project. The system was field tested at 23 sites and is currently in the midst of worldwide implementation. This was a unique development effort in that the actual hardware procurement, planning, guidance, and field testing effort associated with the implementation far exceeded the time required for software development. The sensitivity of the civilian pay system forced us to take a myriad of steps to ensure continued processing during contingency situations, such as equipment malfunctions.

Increment II of AFSCAPS will provide new capabilities such as online update of employee transactions, online access to historical data on employees, automated interface between the civilian pay and civilian personnel systems and the ability to post entitlements in a more timely manner. Increment II is progressing well. Field testing is scheduled at four bases during March to June 1988, with worldwide implementation planned for the August-November 1988 timeframe.

We anticipate numerous benefits to civilian pay offices from both increments of AFSCAPS. These include reducing labor-intensive tasks in civilian pay offices as well as providing better service to our customers. Besides these, this new state-of-the-art civilian pay system will improve our capability to comply with the multitude of statutory changes to the system and will set the stage for centralization of the civilian pay function.

Command Budget Automated System *(CBAS).* *Increment I* of CBAS has been operational for over a year and users appear to be quite pleased, especially since receiving the budget-oriented retrieval software in August 1987. Implementation of *Increment IIA* of CBAS (execution analysis and obligation outlay planning/tracking) was completed at all 16 sites with the implementation of SPACECOM in January, AFDW in February, and HQ TAC in March. *Increment IIB* is being developed and released in modules—PB 27 was released in October 1987; cost modeling is scheduled for release in October 1988, financial plan in January 1989, and budget estimate in April 1989. This system has taken several years to conceptualize, develop, and implement due to a myriad of issues. However, the good news is that we *are* getting there. The system will replace many command-unique processes, provide a standard automated system at every command, and eventually interface with both the base and department level budget systems. There is a bright future for the Air Force budget offices insofar as accessing data, generating automated reports, and outputting decision-making information. When the *Increment IV* Communications-Computer System Requirements Document is approved and funded, an additional 62 small users will be provided the capabilities of CBAS I and II. Thinking ahead to that time, the CBAS developers at SSC have been exploring the possibility of putting CBAS I funds control software into the MAPPER language and building a single accounting history file for both CBAS I and II to operate on the System 11. There is more planning to be accomplished, but Increment IV will provide the solid command budget system which is sorely needed—especially in these times of serious fiscal constraint.



NOTES FROM THE:

Comptroller Training Division

SHEPPARD TECHNICAL TRAINING CENTER

Maj Thomas W. Koch, Chief **Autovon 736-2098**

Comptroller Staff Officer Course

by Capt Foy Shahan

The Comptroller Staff Officer Course **(CSOC)** is a 7-week advanced resident training program designed to expand the technical knowledge of mid-level managers in Comptroller specialities. The objective of the course is to provide the student with a comprehensive understanding of all Comptroller disciplines. It increases the individual's appreciation and proficiency in comptroller skills, especially in those areas where he/she has little or no previous experience. Officers (O3 and above), civilians (GS-11 and above), and senior NCO (E8 or E9) who are considering staff positions and/or have spent a large part of their careers in only one of the comptroller specialities are prime candidates for the CSOC. Personnel who have attended the Professional Military Comptroller School **(PMCS)** are not eligible to attend.

The course is comprised of four basic elements. These include the core curriculum, guest speaker program, student presentations and field trip. Each of these areas are summarized below:

★ The ***core curriculum*** is composed of four blocks of instruction with the other course elements interspersed throughout the 7 weeks. The first three blocks are dedicated to *base level operation and maintenance environments* and examining the Budget, Accounting and Finance, and Cost disciplines. In each case the basics of operations are discussed. The emphasis is on understanding the principles and interrelationships of each area, not the specifics of performing technical tasks. Block four is entitled *Comptroller Plans and Systems* and discusses the duties of a base level Comptroller, Comptroller war/contingency operations, and future Comptroller operations with emphasis on personnel, organization, training and automated systems.

★ The ***CSOC guest speaker program*** is a valuable and profitable training adjunct to the core curriculum. It supplements the core curriculum and emphasizes major command level operations. Eight senior Comptroller professionals are invited to address each class. The program provides an opportunity for students to interact with accomplished leaders from all specialities within the Comptroller career field. Students gain insight into their combined experience and knowledge. They hear expert presentations on duties and functions as well as problems and issues. Our academic environment provides an excellent forum for informal and candid interchange of attitudes and opinions impacting job performance and career development.

★ ***Student presentations*** are scheduled throughout the course. The requirement is to brief or lead a discussion on a comptroller-related topic. This provides students the opportunity to share an experience from their background which would benefit and increase the understanding of classmates. This element serves as a catalyst to facilitate the crossflow of experience between students. Problems students bring to CSOC are often solved by hearing the presentation of a classmate.

★ The ***class field trip*** is a 2-week training experience, unavailable to the student in any other program. The super support provided by field trip hosts, coupled with excellent Comptroller presentations combine to create an appreciation and awareness of the magnitude and scope of Comptroller responsibilities. The class visits Comptroller personnel at: Tinker Air Logistics Center, Tinker AFB OK; the Pentagon; HQ Air Force Systems Command, Andrews AFB MD; Aeronautical Systems Division and HQ Air Force Logistics Command, Wright-Patterson AFB OH; and the Air Force Accounting and Finance Center, Lowry AFB CO.

These four elements fit together to provide insight into Comptroller operations from many perspectives. Base level, major command and Secretary of the Air Force Comptroller operations are examined. This training helps prepare the student to assume broader, more challenging responsibilities. The bad news is that even with a full class load of 120 students a year we cannot accommodate your demand. For this we apologize, but increasing the number of students per class would decrease the student interaction that is essential to the success of CSOC. To prospective students, we ask your patience; and to major commands, we encourage your continued support in nominating your most highly qualified personnel for CSOC attendance.



NOTES FROM THE:

Professional Military Comptroller School

by Lt Col Wendell J. Geng **Autovon 875-6656**

Growing Our Own

As the tasks and functions we perform on a daily basis become more complex, present day managers need to develop improved techniques in the decision-making process. Managers, leaders and technicians are all being bombarded with vast amounts of data that must be reviewed, validated, analyzed, managed, manipulated, and otherwise reduced to intelligible information. According to various media sources and other Madison Avenue hype, the computer is the answer to your every problem!! The computer can organize your job, your personal finances, and teach your kids math.

To bring this argument even closer to home, we have all seen delivery of numerous personal computers and varied packages of software that were going to make our jobs in the government easier and save us manpower. No doubt we all can point to work force reductions caused by automation initiatives that simply increased the complexity of the job without the advertised savings.

The major missing ingredient in the high tech revolution is the amount of knowledge and expertise needed by the user and the manager to do the great and wonderful things advertised.

We can continue to complain and procrastinate about this confusing situation. However, unless we take direct action we will see only marginal results from both external and internal automation initiatives.

While the solution is simple, achieving it is not. Simply training the work force to use the technology already available can increase productivity. The fly in the ointment is making the trade-off of valuable productive work hours for initial unproductive training time. The proverbial CATCH-22 is upon you. If you send your employee for the training, you lose work time; if you don't, you cannot increase the productivity you desire.

By this time you are probably wondering how you can resolve the dilemma and achieve the goals you desire. We all know you can ill afford to send all of your employees for all the training they need. The solution, then, is to send selected employees to formal training to learn the best methods for using computers to increase productivity. Establish a long-term program where you can let various employees attend short one, two, or three-day courses on such topics as spreadsheets, databases, and even word processing. Work on making one or two of your employees the knowledge experts for a particular program. If they know they are responsible, their attention span, interest, and support will increase. How can you adequately control a work force if you do not understand the information systems they are using?

You, as a leader and manager, need to develop your own proficiency in using automated systems. Attending training sessions with your employees does three things. First, it gives you the capability to use the systems you have available—efficiently. Second, it lets your employees know you care enough about their skills to learn and use the same systems they use. And third, it increases your productivity by combining your broad knowledge and background with an automated decision support system.

A major initiative undertaken at the Professional Military Comptroller School over the past 3 years to help in this area has been to provide mid-level managers hands-on practical experience using personal computers and the theoretical concepts of decision support systems in use by the Comptroller communities of the Army, Navy, and Air Force. The overall course objectives have been designed to provide voluntary beginner level practical exercises outside of the formal curriculum. The diverse background and varied levels of experience necessitate individual goal setting by each student to improve their computer literacy.

While several types of hardware and software are available, standardized instruction focuses on three primary types: word processing, spreadsheet and databases. Instructional sessions are limited to the following packages: **Wordstar**, **Lotus 1-2-3**, and **dBase III**. In addition, to meet individual needs and goals all software from the standard **Zenith** contract is readily available for student use. Students are encouraged to use and learn those software packages they use or have available in their offices. Students are also encouraged to bring other nonstandard software packages to PMCS. Here they have an opportunity to experiment and learn more about the capabilities of those packages in a stimulating environment.

The next time you have an opportunity to send a worker or to attend training yourself be sure to focus on the intended objective. Using the automated techniques to do your job better, quicker, and more accurately is the challenge we face for tomorrow.

PMCS Graduates: Class 88-A Graduated 11 Dec 1987

Their names, ranks, and "Idea" paper titles are listed below.

U.S. Air Force *(31)*

Asher, Jay D., GS-12—LD73101A—*Automation of Budget Prioritization Worksheet*
Bentley, Alan Keith, GM-13—LD73102A—*Evaluating the Benefits and Costs of FMS*
Calvert, Robert H., GM-13—LD73103A—*Operation and Maintenance (O&M) Service Contracts and Outlay Control*
Carpenter, Colin L., GM-13—LD73104A—*Stress Awareness for Air Force Auditors*
D'Elia, William, GM-13—LD73106A—*The Intergration of the Laptop Microcomputer into the Comptroller Field*
Danko, Bernadette M., GS-13—LD73107A—*Morale, Welfare and Recreation*
Douglass, Sheila R, GS-12—LD73108A—*FMS Reimbursable Funding—Use of Reimbursable Budget Authority*
Elliott, Patricia, GM-13—LD73109A—*Comptroller Effectiveness and Efficiency through ATM Technology*
Farrell, Charles W., Capt—LD73111A—*Enhancing CBAS in ATC with Information Center Management*
Flores, Cesar, Maj—LD73113A—*Comptroller Automation in USAFE—Are We Doing It the Right Way*
Hill, William J., GM-13—LD73119A—*Toward More Effective Contractor Payments*
Hough, Paul G., Capt—LD73120A—*Officership and Comptrollership: The Challenge of Two Professions*
Kahn, Dennis E., GS-12—LD73123A—*Profits are Essential for Depot Maintenance Service Air Force*
Kasten, Gerald L., LTC—LD73124A—*SAC Comptroller (Where Do I Belong)*
Levin, Edith W., GM-13—LD73129A—*Achieving Excellence through Management of Human Resources*
Mahaffey, Michael C., GS-12—LD73131A—*Reality: The Most Critical Element of Systems Development*
Marcus, Emory, GS-12—LD73132A—*Comptroller Budget Matrix Operations within the 3246 Test Wing at Eglin AFB*
Miller, Steven R., GM-13—LD73135A—*Improving Financial Performance through Expenditure Rates*
Moorhouse, Martha K., Maj—LD73136A—*MWR Funding: A Leadership Challenge—One Solution*
Moser, Charles N., GM-14—LD73137A—*Acquisition and Management of Information Systems Used By Air Force Logistics Command*
Nicholson, Pamela S., GS-12—LD73138A—*A Proposed Restructure of AFSC Comptroller Functions*
Rosenthal, Jay, GS-13—LD73143A—*Contract Training*
Selden, Wellington A., Maj—LD73145A—*The Model Installation Graduate Program—Does It Address ICS?*
Simms, Gerald S., GS-12—LD73147A—*Ensuring Recruiting, Training and Retention of AC Personnel, Black Males*
Streit, Phillip L., Maj—LD73151A—*Training New Auditors on Internal Controls*
Sullivan, John C., Capt—LD73152A—*Telephone Cost Awareness at DOD Installations*
Swims, Howard E., Capt—LD73153A—*Electronic Fund Transfer of Travel Claims: An Improvement in Customer Service*
Tatum, Stanley C., Maj—LD73154A—*Program Management Responsibility Transfer*
Waters, Joseph J., Maj—LD73158A—*AF Comptroller Manning: Is There Support for the Current Military and Civilian Mix*
Wells, Jo A., GS-12—LD73160A—*Cut DOD Budget through Human Aspects of Computer Application*
White, Jo Ann M., GS-13—LD73161A—*Merit Pay: What Went Wrong?*

To obtain microfiche copies of Idea Papers write to:

Defense Logistics Studies Information Exchange
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U.S. Army Logistics Management Center
Fort Lee, VA 23801-6043

AUTOVON: 687-2240

Include the Logistics Document Number (LD) in your request.

U.S. Army *(18)*

Cobb, Jerry J., GS-12—LD73105A—*In House Valve Engineering—The Theory Vs The Reality*
Engelbrektsson, Eric O., Maj—LD73110A—*Solving the MDEP Puzzle: How To Be An Effective MDEP POC*
Fitzhugh, Joyce L., GS-12—LD73112A—*The Quality Assurance Program—Challenges for the Future*
Jean, Gary T., GS-12—LD73122A—*Goals and Objectives: A Tool for Mission and Personnel Performance Evaluation*
Lemon, Shirley A., GS-13—LD73127A—*Pick An OMA Supply Number—Any Number*
Lilley, Ruth A., GM-13—LD73130A—*Customer Feedback Center*
Markiewicz, Jerome J., GS-12—LD73133A—*The Commercial Activities Program, Are We Serious about Quality and Contract Administrations*
Michel, Bernard, GM-13—LD73134A—*Manpower Management and the TDA: Are We Asking the Right Questions*
Phillips, Lee W., GS-13—LD73139A—*Saving Resources—Fiscal & Physical, Hazardous Waste Programs*
Priest, Patricia L., GS-12—LD73140A—*Establishing PEO Support*
Robson, Arthur G., GS-12—LD73142A—*Implications of Including IDHEN Employees from Industrial Fund Rate Calculations*
Schmidt, Peter J., GS-12—LD73144A—*DORMS, Where Is It Going? When Is It Going To Get Here?*
Serrano, Arthur, GS-12—LD73146A—*IMA Realignment, Resultant Interm Funding Procedures and US Army Europe*
Solomon, Thurman D., GS-12—LD73148A—*Does the NAF Accounting Concept Reflect Economic Reality?*
Stefani, Gary, Maj—LD73149A—*A First Step Toward Implementing NAFI Goal—Oriented Management*
Straub, Joseph W., GM-14—LD73150A—*Allocation of Manpower in the Program Budget Guidance*
Thomas, Mitchell E., GS-13—LD73155A—*Industrial Funds: The Key to Installation Level Entrepreneurship*
Walker, Robert L., GM-14—LD73157A—*Practical Consolidation for Cost Analysis*

U.S. Navy/Marine Corps *(6)*

Gernentz, Thomas J., CDR—LD73116A—*Toward More Effective Contractor Payments*
Hennigan, Dorothy J., GS-12—LD73117A—*Automated Economic Analysis*
Herring, David L., LCDR—LD73118A—*Unnecessary Controls for Purchase of Personal Computers*
Jackson, Michael, LT—LD73121A—*Positioning Junior Naval Officer: Financial Manager Billet within Navy Account*
Lancaster, Carolyn S., GS-12—LD73126A—*Lack of Communication and Coordination within Navy Management*
Puckett, Philip, LCDR—LD73141A—*Stock Funding of Standard Navy Contracts*

Others *(6)*

Floyd, Richard Marcus, GG-13—LD73114A—*Do We Need a Total Financial Information System?*—**(NSA)**
French, Albert A. Jr, GM-14—LD73115A—*Who Needs Paper—A Three Tier Approach*—**(DLA)**
Kriebel, Vonnie M., GS-11—LD73125A—*Role of Management in Microcomputer Utilization and Training DCS*—**(DLA)**
Letourneau, Charles A., GS-12—LD73128A—*Centralize Contract Administrations Reimbursement Program*—**(DLA)**
Urkevich, Stanley E., GS-12—LD73156A—*SPD Standards—Problems & Proposals*—**(DLA)**
Webb, Jeffrey L., GS-12—LD73159A—*The Importance of Task Analysis in Position Management*—**(DLA)**

PROMOTIONS



Col (S) Johnson



Col (S) Clifford

Col (S) Robert E. Johnson, Jr is Deputy, Systems Programs Director, Electronic Systems Division (ESD/SYB), Hanscom AFB MA.

Col (S) George B. Clifford is the Air Force Reserve Advisor for Accounting and Finance; Chief of MOD-MAFR, Air Force Accounting and Finance Center (AFAFC/TCM), Denver CO.

Air Force Audit Agency

Bingham, Bonnie J., to GS-12; Peterson AFB
Boyle, Charles L., to Maj; Hanscom AFB
Bryan, Cephas W., to GM-13; Norton AFB/FSC
Burrell, Mark D., to GS-12; Ramstein AB
Chambers, Thomas W., to Lt Col; Pentagon
Johnson, Ronald G., to GM-13; Norton AFB/FSF
Meeks, A. Faye, to GM-13; Norton AFB/FSF
Monson, Larry T., to GM-13; WPAFB/QLS
Moore, Jeannine K., to GM-13; McChord AFB
Ourand, Richard C. Jr, to Maj; Langley AFB
Pickett, Patricia E., to GS-12; LA AFS
Richards, John A., to GM-13; Andrews AFB
Robertson, Thomas D., to GS-12; Cannon AFB
Sapp, David G., to GM-14; Pentagon
Siebert, Edward B., to Maj; Lakenheath RAF
Smith, Lillian M., to GM-13; WPAFB/QLP
Snyder, Charles H., to CMSgt; Barksdale AFB
Stern, Mary K., to GS-12; Langley AFB
Szewczyk, James E., to GS-12; Kelly AFB
Tarulli, Gregory A., to GS-12; McClellan AFB
Williams, Gloria B., to GS-12; Andrews AFB
Wise, Randall E., to Maj; Norton AFB/DO

Air Force Systems Command

Baushke, Donna J., to GM-13; BMO/ACB
Blucker, Patrick D., to GM-13; AFCMD/AC
Brims, Christina O., to GS-12; AD/ACCI
Cohen, M. Ronald, to Maj; SD/ACCI
Colenda, Frank B., to Lt Col; ASCS (Antigua)
Cooper, Terry L., to GM-14; AD/ACP-YBG
Diaz, Doroteo T., to GS-12; SD/ACFA
Elliott, Donna L., to GS-12; BMO/ACB
Gavornik, Peter G., to Lt Col; Wright-Patterson AFB
Macke, Alvin H., to Lt Col; AFSC, Andrews AFB
Matthews, Kenneth L., to GS-12; BMO/ACB
Mazze, Robert, to GM-13; ESD/FAXB
McCarroll, William G., to Maj; BMO/ACC
Monopoli, James V., to GS-12; ESD/ATX
Nohe, B.L., to GS-13; ESD/ACCR
Olive, Robert E., to GS-12; AD/ACCE
Robinson, Dennis V., to GS-12; ESD/AVSP
Schubert, Mark D., to Maj; BMO/ACI
Skinner, Thomas, to GS-13; SD/ACCE
Swanson, Thomas, to GS-13; SD/ACCE
Weis, Paul R., to Maj; BMO/ACI
Zarodkiewicz, Patricia J., to GS-12; AFSC/ACBO
Zuckerman, Paul E., to CMSgt; ESD/ACF

AF Communications Command

Brooks, Gary S., to GM-13; HQ LCD/AC
Ducady, Betty J., to GS-12; HQ SSC/SMC
Elam, Albert G., to Maj; HQ AFCC/ACX
Heath, William J. Jr, to Maj; HQ ATCD/AC
Hillman, Paul D., to GM-13; HQ SSC/SMC
Macon, Diane, to GS-12; HQ SSC/ACC
Pearson, Kathleen, to GS-12; HQ SSC/SMC
Perdue, Carolyn, to GS-12; HQ SSC/ACC
Rodriguez-Alvarez, Luis A., to Maj; HQ AFCC/ACCC
Soby, Richard, to Maj; HQ SSC/SMC
Tomei, Lawrence A., to Lt Col; Blytheville AFB

Electronic Security Command

Larson, Patricia M., to Maj; HQ ESC/ACC

AF Military Personnel Center

Bailey, Jack L., to Lt Col; AFMPC/DPMRSN3

U.S. Air Force Academy

Redfield, Steven A., to Lt Col; USAFA/ACF
Waller, Robert L., to Lt Col; USAFA/AC

SAF/AC

Bowlin, William F., to Lt Col; SAF/ACCE
Canny Regis, to Lt Col; SAF/ACBMP
Peters, Stephen J., to Maj; SAF/ACCC
Ruter, Philip E., to Lt Col; SAF/ACBM
Thompson, Roy D., to Maj; AFCCE/ACCR
Van Sickel, James R., to Lt Col; AFCCE/ACCA
Williamson, William H., to Lt Col; SAF/ACBM

Air Training Command

Brandt, Kurt M., to Maj; Laughlin AFB/AC
Farrell, Charles W., to Maj; HQ ATC/ACB
Gladman, Gayden M., to Maj; HQ ATC/ACF
Ricks, Binum R., to GM-13; HQ ATC/ACC

Strategic Air Command

Krapf, Richard W., to Lt Col; Plattsburgh AFB/AC
Thomas, Charles, to Maj; HQ SAC/ACFQ
Young, Alan W.K., to Maj; March AFB/ACF

U.S. Air Forces in Europe

Anderson, Paul R., to Maj; 20 CPTS/ACB, RAF Upper Heyford UK
Bennett, Douglas L., to Lt Col; 66 CPTS/CC, Sembach AB GE
Byington, Ricky, to CMSgt; 501 CSG/ACF, RAF Greenham Common, UK
Gardner, Thomas E., to Maj; HQ USAFE/DOO, Ramstein AB GE
King, George H., to Maj; 52 TFW/AC, Tempelhof Central AP GE
Meister, John B., to CMSgt; 316 CPTS/ACFPT, Ramstein AB GE
Pflueger, Daniel W.; NATO/SHAPE
Rodriguez, Angel M., to Maj; HQ USAFE/ACC, Ramstein AB GE

PROMOTIONS . . . (Continued)

AF Accounting & Finance Center

Adams, John R., to Lt Col; AFAFC/CWX
Edwards, Sally, to GM-13; AFAFC/XSGC
Elliot, Patricia, to GS-14; AFAFC/MPG
Fowler, Sandra, to GS-12; AFAFC/SC
Grimmel, Mary E., to GS-12; AFAFC/TCSA
Hagenbuch, Robert D., to GM-13; AFAFC/SC
Halseth, Jerome O., to GM-13; AFAFC/TCSA
Hawkins, Yvonne D., to GM-13; AFAFC/CP
Jenkins, Georgia C., to GS-12; AFAFC/CP
Keiling, Gregory P., to GS-12; AFAFC/FSXX
Keyser, Richard K. Jr, to SMSgt; AFAFC/MPG
Lewis, Maxwell D. Jr, to GS-12; AFAFC/AJQ
Linder, Michael, to GS-12; AFAFC/XSPBS
Madrid, Abelino, to GS-12; AFAFC/SC
McIsaac, Daniel V. Jr, to Maj; AFAFC/MPP
Mickelson, Margaret, to GS-12; AFAFC/TCSB
Miller, Kerry B., to GM-13; AFAFC/SC
Mortenson, Dean M., to GS-12; AFAFC/MPJA
Nolan, Nancy A., to GS-12; AFAFC/DA
Onyshczak, Ted A., to GS-12; AFAFC/MPRP
Potter, Velda, to MSgt; AFAFC/XSPBE
Rakickas, Janice F., to GS-12; AFAFC/FSSC
Runnels, Hampton E., to Lt Col; AFAFC/XS
Sabad, Alice, to GS-12; AFAFC/AJ
Selby, Ruth, to GS-13; AFAFC/SC
Williams, Glenn A., to GS-12; AFAFC/TCRCS
Wilson, Walter W., to GM-14; AFAFC/SC

Tactical Air Command

Bailey, Karla S., to Maj; 33 TFW/AC
Brinson, James T., to CMSgt; HQ TAC/ACE
Calhoun, Marvin D., to CMSgt; 836 AD/ACC
Foster, Ricky W., to Lt Col; USAFTAWC/AC
Gentile, Louis R., to Lt Col; HQ TAC/ACBO
Gill, John H., to Maj; HQ TAC/ACBOM
Gustafson, James P., to Maj; USAFSO/AC
Lynde, Neva J., to Lt Col; HQ TAC/ACBM
Outten, Michael E., to Maj; AFI/AC
Palmer, William G., to GS-12; 4 TFW/ACF
Sloan, Deborah, to CMSgt; USAFTFWC/ACFM
Wainwright, Rose M., to Maj; HQ TAC/ACBSF
Watson, R.D., to Maj; USAFTFWC/ACF

Air Force Logistics Command

Audimer, Buie, to GM-13; OC-ALC/ACF
Bowman, Barbara L., to GS-12; HQ AFLC/ACFC
Chambless, Marcy W., to GS-12; WR-ALC/ACFQ
Cook, Marilyn G., to GM-13; OC-ALC/ACB
Cragun, W. Henry, to GS-12; OO-ALC/ACBI
Harris, Rhonda K., to GS-12; HQ AFLC/ACCCR
Jackson, Michael C., to GS-12; OO-ALC/ACCC
Klosterman, Mark A., to GS-12; HQ AFLC/ACCCE
Lipps, Michael D., to Maj; AMARC/AC
Mattox, Rickey T., to Maj; HQ AFLC/ACBIM
McCartney, Sharyn S., to GS-13; HQ AFLC/ACCCR
Miller, Edward T., to GS-12; HQ AFLC/ACFC
Mullins, Oswaldo Y., to Maj; HQ AFLC/ACBO
Sander, Thomas A., to Maj; HQ AFLC/AC
Skraznas, Robert, to GS-12; OO-ALC/ACFM
Tilley, Gregory A., to Maj; HQ AFLC/ACFF
Uhrig, Robert, to GS-13; HQ AFLC/ACCCE
Weldinger, Joseph C. Jr, to GS-12; 2750 ABW/ACIA
Young, Charles R., to GM-14; OC-ALC/ACB

RETIREMENTS



Mr Jensen



Mr Powell

Ms Marianne Hartley (GM-15) was Assistant Deputy Chief of Staff, Headquarters Air Force Communications Command, Scott AFB IL *(25 ½ years of service).* ***(No photo available.)***

Mr Donald C. Jensen (GM-15) was Deputy Director, Resource Management, Air Force Accounting and Finance Center, Denver CO *(33 years of service).*

Mr Jack G. Powell (GM-15) was Director of Settlement and Adjudication, Air Force Accounting & Finance Center, Denver CO *(over 32 years of service).*

Mr Harold John Young (GM-15) was Chief, Budget Enactment, Deputy Comptroller of Budget, Secretary of the Air Force, Washington DC *(over 28 years of service).* ***(No photo available.)***

Air Training Command

Bennet, Peter W., GS-7; Randolph AFB/ACFA
Berryman, William E., MSgt; Chanute AFB/ACB
Carter, Alice E., GS-6; Mather AFB/ACFT
Hall, Agnes E., GS-7; Randolph AFB/ACFMCS
Huber, Albert R., GS-12; HQ ATC/ACC
Laxton, Rosalie A., GS-11; HQ SARPMA/ACB
Maldonado, Al, GS-6; Laughlin AFB/ACMM
Trout, Elsie L., GS-4; Chanute AFB/ACF
Vick, Thelma Vanell, GS-5; Randolph AFB/ACFPC
Williams, Thomas, GS-11; HQ SARPMA/ACC

Air University

Bickerstaff, Warren H. Jr, GM-14; HQ AU/ACB →

RETIREMENTS . . . (Continued)

AF Communications Command

Caldwell, Charles J. Jr, CMSgt; HQ AFCC/ACOR
Clark, Sport, GS-12; HQ SSC/SMC
Gassett, Kenneth R., CMSgt; HQ AFCC/ACF
Haar, Olive A., GS-12; HQ AFCC/ACOF
Kahanu, Leilani, GS-5; HQ PCD/ACB
Tanaka, Hideo, GS-11; HQ PCD/ACB

Air Force Reserve

Rawls, Patricia W., GS-6; HQ AFRES/ACF
West, Donald J., GS-11; HQ AFRES/ACBP
Williams, Loraine, GS-11; 924 TFG/ACB

AF Technical Applications Center

Young, James O. III, SMSgt; Patrick AFB/XRF

Tactical Air Command

Berkholtz, Josephine F., GS-5; 56 TTW/ACFPC
Johnson-Morin, Carrie E., GS-5; 56 TTW/ACFPC
Mattox, Kathleen, GS-9; 1 TFW/ACFM
Sharp, Charles, MSgt; USAFTFWC/ACFM
Stone, David L., Maj; 347 TFW/AC
Vierra, Ronald P., GS-12; 831/ACF

SAF/AC

Allen, James H. Jr, GS-14; SAF/ACRA

Strategic Air Command

Fraizer, Joseph V., Lt Col; March AFB/AC
Tyson, Terry M., TSgt; Castle AFB/ACC
Watson, Roy R. Jr, SMSgt; Wurtsmith AFB/ACFQ
Wright, David E., MSgt; Griffiss AFB/ACFQ

Air Force Systems Command

Clough, Margaret J., GS-7; ESD/AC
Fedor, Franklin R., GM-14; SAMTO/RM
Hull, Thomas W., CMSgt; ESMC/ACB
Martin, Lois, GS-11; RADC/ACFA
Steiger, Robert J., GS-13; SAMTO/RM
Walker, Robert, GS-13; RADC/ACP

Air Force Audit Agency

Glaudel, Robert B., Maj; McClellan AFB
Howe, Glen, GS-12; Hill AFB

Pacific Air Forces

Nakamura, Shizuo, GM-13; HQ PACAF/ACB

U.S. Air Forces in Europe

Franz, Freidrich, (LN), C-7A; HQ USAFE/ACFMC, Ramstein AB GE
Mozelle, Bobbie E., MSgt; 39 CPTS/ACFQ, Incirlik AB TU
Rice, Lyle E., GM-14; HQ USAFE/ACFM, Ramstein AB GE
Williams, Franz, C-7A; 66 ECW/ACB, Sembach AB GE

AF Accounting & Finance Center

Bothe, Fran, GS-7; AFAFC/AJ
Fleming, William B., SMSgt; AFAFC/ ACF
Gonzales, Cencio O., GS-9; AFAFC/SC
Green, Bernice, GS-12; AFAFC/MPJB
Holcomb, Ramona, GS-8; AFAFC/SC
Hopkins, Loretta, GS-12; AFAFC/MPR
Hutchinson, Margaret M., GS-9; AFAFC/AJC
LaCaille, Florence L., GS-7; AFAFC/RPBTC
Mefford, Katherine J., GS-7; AFAFC/RPBSB
Miller, Billie, GS-8; AFAFC/JA
Nakagawa, Mildred A., GS-7; AFAFC/RPBTA
Valdez, Maria D. (Dickie), GS-10; AFAFC/DA
Veith, Robert P., MSgt; AFAFC/ACF
Wagner, Kenneth, GS-11; AFAFC/SC

U.S. Air Force Academy

Kanter, Keith G., SMSgt; HQ USAFA/ACF

Air Force Logistics Command

Arce, Floyce, GS-7; OC-ALC/ACFTC
Benscoter, Karen, GS-5; OC-ALC/ACFTC
Bickford, Barbara M., GS-7; WR-ALC/ACFQ
Blair, Norma, GS-7; SA-ALC/ACFMA
Branham, Nancy M., GS-9; WR-ALC/ACFMF
Brown, William J., GS-12; WR-ALC/ACFQ
Buckner, Maurice, GS-12; OC-ALC/ACC
Burrow, Vara C., GS-9; WR-ALC/ACFMF
Burton, Betty, GS-11; SA-ALC/ACBI
Cannaday, Christina, GS-5; OC-ALC/ACA
Castillo, Amanda, GS-5; SA-ALC/ACFSA
Cauley, Joel F., GS-12; WR-ALC/ACFCI
Cawthon, Chesley P., GS-12; WR-ALC/ACBO
Clifton, Junee, GS-5; OC-ALC/ACFTC
Connerly, Milla, GS-7; OC-ALC/ACFSA
Crosby, Jewel T., GS-7; WR-ALC/ACFSA
Crowder, James, GS-12; OC-ALC/ACFCM
DeLaGarza, Fannie, GS-6; SA-ALC/AC
Dykes, Shirley M., GS-11; WR-ALC/ACFQ
Esparza, Carlos, GS-4; SA-ALC/ACFSC
Flythe, Thomas W., GS-11; WR-ALC/ACFMF
Ford, Donald, GS-12; OC-ALC/ACC
Garcia, Mary M., GS-11; SA-ALC/ACA
Garner, Elaine, GS-6; OO-ALC/ACFS
Gibson, Florence M., GS-7; 2750 ABW/ACA
Gleason, Priscilla, GS-5; SA-ALC/ACFSA
Hammit, Wayne, GM-14; SA-ALC/ACF
Hardin, Betty, GS-7; SA-ALC/ACFMA
Harding, Jack E., GS-9; AGMC/ACFS
Haws, Cecile, GS-11; OC-ALC/ACA
Hazelett, Ted E., GS-12; AGMC/ACFG
Holbrook, Minnie, GS-5; OC-ALC/ACFSC
Holmes, Emmie S., GS-6; WR-ALC/ACFTTA
Hoops, Elmer, GS-9; OC-ALC/ACFCM
Hopson, Wilma J., GS-7; AGMC/ACFT
Jackson, Hazel L., GS-7; WR-ALC/ACFCI
Jennings, Audrey C., GS-7; WR-ALC/ACFCI
Johnson, Carolyn, GS-7; 2750 ABW/ACFI
Johnston, Etta, GS-4; SA-ALC/ACFSC
Jones, Mary, GS-7; OC-ALC/ACFMS
Jones, Thelma M., GS-5; HQ AFLC/AC-2
Keiser, Rodger, GS-12; SA-ALC/ACFG
Ketcher, Billy, GM-13; OC-ALC/ACFC
Kimble, Kenneth, GS-12; OC-ALC/ACFG
King, Barbara J., GS-12; 2750 ABW/ACB
Kissling, Armand J. III, GS-11; SA-ALC/ACFMS
Lawson, Charles D., GS-12; 2750 ABW/ACFG
McKenzie, June, GS-7; OC-ALC/ACFSA
Murphy, Robert Jr, GS-12; 2750 ABW/ACIA
Mutchler, Larry R., GM-13; 2750 ABW/ACFG
Nall, Jean, GS-5; SA-ALC/ACFTT
Navarro, Mary Lou, GS-5; SA-ALC/ACFMB
Neal, Vester L., GS-5; SA-ALC/ACFTM
Nollkamper, Lorene, GS-6; SA-ALC/ACF
Odle, Jessie L., GS-7; OO-ALC/ACFM
Peavy, William, GS-12; SA-ALC/ACBI
Poe, Alyene, GS-6; OC-ALC/ACFSA
Rodriguez, Rosa, GS-6; SA-ALC/ACFMS
Rogers, Fay, GS-7; OC-ALC/ACFSA
Rouch, Gerald W., GS-12; 2750 ABW/ACFQ
Rowe, Joye, GS-6; OO-ALC/ACFT
Sanders, Joyce R., GS-7; WR-ALC/ACFSA
Sharp, Norma, GS-5; OC-ALC/ACFSA
Simmons, Joanne E., GS-5; 2750 ABW/ACFTM
Thompson, Betty, GS-5; OC-ALC/ACFSC
Watkins, Rita C., GS-7; 2750 ABW/ACFI
Weinberger, Loverta, GS-7; WR-ALC/ACFCI
White, Joyce S., GS-7; 2750 ABW/ACFSM
Wilburn, Kathryn, GM-14; OC-ALC/ACB
Yates, Maxwell Jr, GS-12; 2750 ABW/ACIA
Zamora, Maria, GS-5; SA-ALC/ACFSA

STAR PROMOTIONS

Selected for Brigadier General 15 December 1987



Colonel M.L. "Lee" Haines is the Deputy Comptroller, Cost and Economics, Office of the Comptroller, Office of the Secretary of the Air Force, Washington, DC. His assignment in this position began August 1985. He is also the Commander of the Air Force Cost Center.

Colonel Haines was born in Carlsbad, NM, on 6 April 1940, and graduated from McArthur High School in San Antonio, Texas. After completing his undergraduate work (BBA, University of Texas), he entered Air Force Officer Training School (Distinguished Graduate, Class 63-G) and was commissioned as a second lieutenant in the Air Force Reserve on 7 May 1963. His initial Air Force assignments were as a manpower management officer at Kadena AB, Okinawa; Hickam AFB HI; and Tan Son Nhut AB, Republic of South Vietnam.

Following graduation from the University of Colorado (MS, 1968), Colonel Haines was selected for assignment to the Pentagon as an Air Staff action officer responsible for all manpower resources in Major Force Program VII. After completing Air Command and Staff College (Distinguished Graduate, Class of 1972) at Maxwell AFB AL, he returned to the Pentagon. His second Air Staff tour of duty was as a Plans and Programs officer in the Resources Division, Directorate of Programs, the organization which guides preparation of the annual update of the Air Force's five year program.

On graduation from the Air War College (Distinguished Graduate, Class of 1977), he was assigned to Headquarters, Air Training Command, Randolph AFB TX, where he held a variety of positions in the Comptroller disciplines. Following promotion to colonel in 1979, he assumed duties as the Director of Cost and Management Analysis for Air Training Command.

Reassigned to Germany in early 1980, Colonel Haines was selected in 1981 to become the Deputy Chief of Staff/Comptroller, Headquarters, United States Air Forces in Europe, Ramstein AB, Federal Republic of Germany, a position he held until August 1984.

Returning from HQ USAFE to the Pentagon, Colonel Haines became the Assistant for Plans and Programs to the Air Force Director of Budget. In this capacity, he served as a member of the Program Review Committee, a principal element of the Air Force Board Structure. He moved from this assignment to his present position.

Colonel Haines is a Distinguished Graduate of the Professional Military Comptrollers School. In 1987, he completed the program for senior officials in national security conducted by Harvard University's John F. Kennedy School of Government.

His decorations include the Legion of Merit, Bronze Star, Meritorious Service with 2 OLCs and the Air Force Commendation Medal with 1 OLC.

He is married to the former Laurel Isley, the daughter of an Air Force family. They have two children, Daniel and Catherine. The Haines family now claims San Antonio, TX as their hometown.



Colonel John L. Finan is Director of Budget Operations, Office of the Comptroller of the Air Force, Office of the Secretary of the Air Force, the Pentagon, Washington, DC. He is responsible for all aspects of the operation and maintenance budgeting process and is Chairman of the Air Staff Operating Budget Review Committee.

Colonel Finan was born 11 June 1942 in Macon, Georgia. He graduated from the University of Connecticut in 1963 with a bachelor of arts degree in economics. He earned a master of business administration degree in accounting in 1968 from Michigan State University and attended Columbia University's Advanced Management Program in 1985. He is a graduate of the SOS, ACSC, Industrial College of the Armed Forces, Air War College, and Professional Military Comptrollers School.

Colonel Finan was commissioned in the United States Air Force in 1963 through the Air Force Reserve Officer Training Corps. After attending Budget Officers School, he went directly to his first duty station at Clark AB in the Philippines where he served as Wing Budget Officer.

He returned to the United States in 1965 and served a tour in the Budget Office, HQ 4th AF (Air Defense Command) at Hamilton AFB CA. He then attended Michigan State University where he obtained his master's degree and graduated summa cum laude from the business school.

Upon departing school in 1968, he went back overseas to Bangkok, Thailand, where he was budget officer at Don Muang Royal Thai Air Base. Colonel Finan then proceeded to Ramstein AB, Germany, where he served as Comptroller for the Central European Communications Region from 1969 to 1972. In 1972, he was assigned to the Pentagon and served a 4-year tour as a Staff Budget Officer in the Air Force Directorate of Personnel Programs.

Next, he went to the Air Force Academy where he was Director for Budget and Management Analysis and then returned to the Pentagon in 1979. He served as Executive to the Comptroller of the Air Force, and in the summer of 1980 was selected by the Assistant Secretary of Defense (Comptroller) to be his Executive Assistant.

He became DCS/Comptroller, Headquarters Military Airlift Command, Scott AFB IL, in July 1982 and served in this capacity for 3 years. In October 1985, Colonel Finan assumed duties as Assistant to the Director of Budget for Plans and Programs, and later, Chief of the Budget Management Division, Comptroller of the Air Force, Headquarters United States Air Force, Washington, DC. He took command of his current position in May 1987.

His military decorations and awards include the Defense Superior Service Medal, the Legion of Merit, the Bronze Star, the Air Force Meritorious Service Medal with 2 OLCs, and the Air Force Commendation Medal with 1 OLC.

Colonel Finan is married to the former Diane Nufer of Cheshire, Connecticut. They have one son, John, Jr.

SES Retirements



Mr Scott



Mr Stolarow

Mr John K. Scott, Deputy Assistant Comptroller of the Air Force for Accounting and Finance (AFAFC), retired 15 January 1988, after 32 years distinguished federal service.

A graduate of Iowa State University, Mr Scott has a bachelor of science degree in industrial economics. He's also a graduate of the Federal Executive Institute, and Harvard's Senior Managers in Government Program.

Beginning his Air Force career with a 2-year stint in the service, Mr Scott served a year as a budget and accounting officer at Carswell AFB TX and a year at Altus AFB OK.

Following his discharge in 1954, Mr Scott began his civil service career as a budget and accounting officer, and systems accountant at HQ SAC, Offutt AFB NE. He left in 1957 for his only break in service (5 years), when he owned and operated an insurance agency in Peterson, Iowa.

Reentering the civil service force in 1962, he returned to SAC and 2 years later was transferred to the Air Force Accounting & Finance Center as a systems accountant. In 1965, he moved to Washington DC, to work for the Assistant Secretary of Defense (Comptroller) as a systems accountant. In May 1971, he became the Director of Finance and Operations.

Early in 1975 he returned to AFAFC as the Director of Plans and Systems, and remained there until 1980 when he was named Deputy Assistant Comptroller of the Air Force for Accounting and Finance, the position he held until his retirement.

Through the years, Mr Scott has received many noteworthy awards. The most prestigious was the Distinguished Presidential Rank Award, presented to him by President Reagan December 1986. The awards are given to no more than one percent of Senior Executive Service members. President Reagan described the winners as "The best of the best in serving the American people." In 1982, Mr Scott received the Presidential Rank of Meritorious Executive Award, given to only seven Air Force senior executives that year. Mr Scott also received the Secretary of Defense Meritorious Civil Service Award, and in 1986 received the distinguished Leo C. Reithmayer Outstanding Administrator Award.

As Brigadier General Mark J. Worrick says: "We frequently refer to John Scott as the *Godfather* of accounting and finance.

Mr Jerome H. Stolarow, the Auditor General of the U.S. Air Force, retired on 30 January 1988, after 31 years of federal service.

Mr Stolarow earned a bachelor of business administration degree from the University of Oklahoma in 1951 and a juris doctor degree from Georgetown University Law School in 1955. He served on active duty with the Army Counter Intelligence Corps from 1951 to 1953. He was employed by a public accounting firm before beginning his government career with the General Accounting Office (GAO) in 1958. He had positions of increasing responsibility in GAO and was in charge of many of the study efforts of the Office in areas of military manpower, logistics and procurement. In 1964, he attended the Program of Graduate School of Business Administration, Harvard University. In 1969-1970, he attended the Industrial College of the Armed Forces.

In 1971, Mr Stolarow became Manager of the Los Angeles Regional Office of GAO. While in that position he was responsible for directing all of the work of GAO in Southern California, Arizona and Southern Nevada. In 1973, he was promoted to the position of Deputy Director of the Procurement and Systems Acquisition Division and served in that capacity until July 1978 when he was named Director. In that position, he was responsible for directing all of the work of GAO, government-wide, relating to major acquisitions, procurement, and research and development.

He is a Certified Public Accountant in Oklahoma, the District of Columbia and California; a member of the Bar in the District of Columbia; and a member of the American Institute of Certified Public Accountants.

In 1980, Mr Stolarow became the first civilian Auditor General of the Air Force. He effectively led the Air Force Audit Agency. This was evidenced by Lt General Watts' presentation to him of the Exceptional Civilian Service Award on 28 January 1988. In addition, in 1986 the Secretary of the Air Force also presented Mr Stolarow with the Exception Civilian Service Award for his exceptional service to the U.S. Air Force and government.

In April 1986, he was invested as a Doolittle Fellow at the Gathering of Eagles in Las Vegas, Nevada.

Mr Stolarow and his wife Rhoda will be residing in Fallbrook, California.

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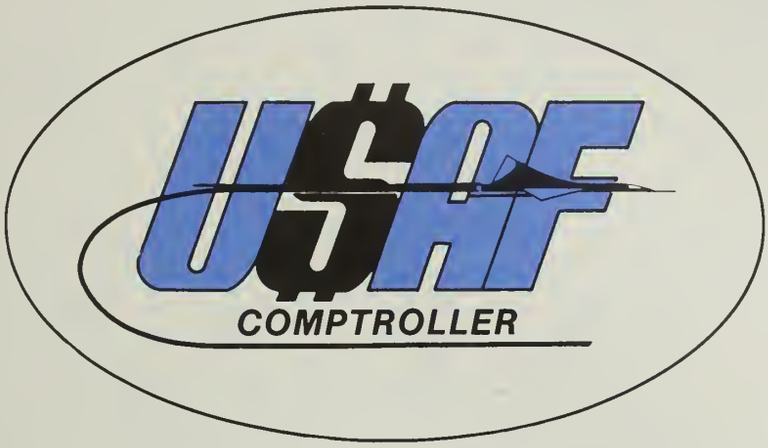
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The Air Force

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Mr Joseph P. Popple
Deputy Comptroller of the Air Force

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IN THIS ISSUE

Page

The 1988 Comptroller Mini-Conference, by Ms Diane Gallant.....3
Don't Forget Why You Raised Your Right Hand by Col Craig D. Elliot.....6
How the Chanute AFO Recovered When the Roof Caved In, by Maj Bob Schramm.....8
ACES HIGH—TSgt Walter F. Oliver and **SSgt (S) Christina A. Tymczak**.....11
Managers of Time, by Maj Joseph J. Waters.....12
Why Not Share, by Ms Penny Vincent.....14
Notes from the Deputy Comptroller, Budget, Maj Gen Leo W. Smith, II (SAF/ACB).....16
Notes from the Assistant Comptroller, Accounting & Finance, by Maj Gen Charles D. Metcalf (SAF/ACF).....17
1988 ASMC AF Individual Award Winners.....18
Notes from the Deputy Comptroller, Financial Policy & Banking, by Mr Gary W. Amlin (SAF/ACR).....20
Notes from the Assistant Comptroller for Plans, by Col Alex L. Graham (SAF/ACX).....21
Comptroller Civilian Career Management Program, by Mr Lester Murray.....22
Notes from the Chief for Enlisted Matters, by CMSgt "Rip" Sewell.....23
Notes from The Colonels' Group, by Maj Bob Green.....24
Notes from the Comptroller Officer Assignments Section, by Capt Tom Hicks.....25
Notes from the Auditor General of the Air Force, by Mr John W. Boddie.....26
Notes from Headquarters Standard Systems Center, by Mr Pat Foley.....27
Notes from the Comptroller Training Division, Maj Thomas W. Koch, Chief.....28
Notes from the Professional Military Comptroller School (PMCS), by Lt Col John C. Mutarelli.....29
PMCS Class 88-B Graduates and "Idea Papers".....30
Promotions.....31
Retirements.....32
General Officers on the Move.....34
New Mobilization Assistant to the Comptroller.....34
SES Reassignments.....35
General Officer/SES Retirements.....Back Cover

The 1988 Comptroller Mini-Conference

by Ms Diane Gallant
Office of Assistant Comptroller for Plans (SAF/ACX)



1988 Comptroller Mini-Conference attendees.

The 1988 USAF Comptroller Mini-Conference was held 14—15 April 1988 at Langley Air Force Base, Virginia. In attendance were **Mr Robert W. Helm**, Assistant Secretary of Defense (Comptroller); **Lieutenant General Claudius E. Watts III**, Comptroller of the Air Force; **Mr Joseph P. Popple**, Deputy Comptroller of the Air Force; **Brigadier General Richard A. Freytag**, the new Mobilization Assistant to the Comptroller; MAJCOM Comptollers; members of the Secretariat Comptroller staff; **Lieutenant Colonel Sherry D. Sims**, Base Comptroller of the Year Award winner; and a few other selected invitees. **Colonel Charles L. Martin Jr**, Comptroller of Tactical Air Command, hosted the mini-conference and provided outstanding support.

General Watts opened the conference by highlighting current issues. The Air Force is now adjusting its expectations to the FY 88 O&M constraints predicted in December 1987. The overall total operating authority is $19.9 billion. From our perspective, we're in a crisis period. We are not *fixing* FY 1988; it's broken—we are managing the adjustments and have become the instruments for adjusting perspectives. He emphasized that in FY 1989 we will take a few steps toward recovery, but we're not *fixing* the problem. The reasons for this are twofold: (1) the White House Summit in November 1987 and (2) the need felt by Congress to control outlays. Our theme, *Balancing Resources for Mission Support*, is particularly appropriate as we struggle to maintain a balanced program not only in →

readiness but also in the investment accounts. We have a lot operating in the arena in which we live, so we must keep the commands informed. The best information we have indicates the House Armed Services Committee's **(HASC's)** FY 1989 mark essentially followed our input.

We find it difficult to get the true story to *Blue 4* (our enlisted force) because we're a large organization and suffer from the tendency to do what is expedient rather than provide full disclosure. We're now being told we may have to absorb 50% of the military and civilian pay raises. The Comptroller enlisted force is way above average in accepting early outs. We have probably created some uncertainties and need to make sure we get out accurate information through such media as the *Air Force Times*.

Morale, Welfare and Recreation **(MWR)** is an area that is creating a lot of smoke. The HASC mark further reduces appropriated fund support for MWR. Congress wants officer and enlisted clubs to be totally self supporting—eliminating appropriated fund support. Congress is also pressuring the Army and Air Force to turn Class VI stores over to the Army and Air Force Exchange Service **(AAFES)** next fiscal year. Our emphasis will be on protecting Air Force interests. The Deputy Comptroller, Financial Policy and Banking **(SAF/ACR)** was named as the Comptroller of the Air Force **(SAF/AC)** focal point for MWR policy.

We need to stay tuned-in to what is happening in the commercial activities arena. We must be concerned about "easy solutions." If we're not careful, we're going to be successful in pushing through innovative projects and will have to pay for them through our operating accounts. A hard look through economic analysis needs to be taken at all our projects.

Brigadier General Mark J. Worrick, Commander of the Air Force Accounting and Finance Center at the time of the conference, reviewed a number of automation initiatives; i.e., System 2200, Base Level Accounting and Reporting System, Standard Systems Center Management, and Centralized Civilian Pay System **(CCPS)**. He pointed out: when you get into a budget crunch, you sometimes do a smart thing such as buying out System 2200 to save O&M funds. Current resource constraints are major obstacles but this should not affect deliveries of System 2200. General Watts commented that we are working with GAO to make sure our accounting systems are certified. We are making corrections and putting systems in place to improve the general ledger system. Our accounting systems are light years ahead of other federal agencies. We need the improvements contained in the CCPS for our people, but we are not going to lose any manpower spaces until the system is working!

Major General Leo W. Smith, II, Deputy Comptroller, Budget, led the discussion on budget issues and summarized the FY 1990—FY 1994 Program Objectives Memorandum **(POM)**. He reviewed concerns on such subjects as training and education, procurement, civilian pay, military pay, overseas allowance, foreign currency account, contractor logistics support **(CLS)**, and the medical program. Fewer people will receive formal training; rather, they will learn through on-the-job training. The medical program is one of the most volatile and sensitive subjects today. Medical care is an unquantifiable quality-of-life program—very important and very emotional.

The Cost and Economics Deputy Comptroller, **Brigadier General M. L. Haines**, presented topics including base-level cost roles and functions, third party financing, economic resource impact statement, operating and support factors, and the Major Automated Information Systems Review Council **(MAISRC)**. **Mr LeRoy T. Baseman** gave a status overview of the Air Force Cost Center, emphasizing they are looking for ways to help the commands; e.g., MAISRC analysis



Mr Robert W. Helm (OASD/Comptroller)—Guest Luncheon Speaker.



Review of the Air Force Reserve's Automated Travel Order System.

and Expert Systems. General Watts emphasized that the Cost Center is up and running. It has a lot to offer and is doing some exciting things.

Colonel Alex L. Graham, Assistant Comptroller for Plans, led the discussion on Plans issues. The conferees discussed the field grade manning situation. They expressed concern about the level of field grade manning and discussed possible options. Mr Popple mentioned he has sent letters on this issue to the Deputy Chief of Staff, Personnel **(AF/DP)** and the Deputy Chief of Staff, Programs and Resources **(AF/PR)**. While there is no short-term solution to the problem, we will continue to examine alternatives. Another Plans topic was base-level reorganization proposals. The consensus was to let AFAFC continue to look at the Accounting and Finance structure and put other reviews on hold.

The conferees received the *TAC Combat Capabilities Improvements* briefing and presentations by several guest speakers.

Captain Bradley J. Snyder, USA (Ret), President, Army and Air Force Mutual Aid Association, explained the services and products available through the association. **Lieutenant General George M. Browning, Jr**, USAF (Ret), former Comptroller of the Air Force, gave a presentation on *Challenges to Leadership*. The six primary challenges he faced as Comptroller were: (1) People, (2) Defending O&M, (3) Impact of National Debt on Public Support, (4) Automation, (5) Congress, and (6) MWR. He emphasized we need to get out and tell the AC story. General Watts stated that we are asking some of the same questions today that existed during his time. He praised General Browning for the people and the legacy he left. *We have super talent coming along in the Comptroller community.*

Mr Robert W. Helm, Assistant Secretary of Defense (Comptroller), was the guest luncheon speaker. He stressed the need to continue to control outlays and touched on POM analyses in OSD. He stressed the Secretary of Defense's emphasis will be on people, readiness and effective acquisition. With the election coming up, alterations to the FY 1990—FY 1991 budget remain to be seen. He emphasized the need for a process of restoring stability and predictability. The biennial budget was a modest attempt to get some stability, but it didn't succeed. There have been concerns popping up about acquisition—how sufficient is it?—and multi-year contracts. Improvements in procurement are dependent on some sticking power in resource allocation. Mr Helm called on the Air Force's help in building a new consensus on national security. He provided his philosophy on the "mood theory." *The fact that you have attention at top management levels filters down to the lowest echelons.* The Comptroller session was praised by Mr Helm as a necessity in "brainstorming" new ideas and innovative tools for use across the department.

General Watts moderated the wrap-up session. Mr Popple stated that civilian mobility for GM-14 and GM-15 employees is being seriously studied and will center on the needs of the service—not mobility just for the sake of mobility. General Watts highlighted several features of the new Officer Evaluation System and reviewed changes in emphasis relative to personnel policies. Comptroller squadrons have been positive for the career field and are strongly supported. The SAF/AC reorganization is now essentially complete with a published Organization and Functions Manual. There is proposed legislation requiring a Secretary of the Air Force for Financial Management **(SAF/FM)** and adding a fourth assistant secretary position for the Air Force. The issue of civilian control of the Comptroller is still being debated and will be addressed by the Secretary of the Air Force.

The conference forum was one of open exchange among the conferees. The conferees appreciated the flow of communications as they discussed the tough issues facing the Comptroller community and the Air Force.



Presentation of the ***Comptroller of the Year Award*** *by Lt Gen Watts to Lt Col Sherry Sims.*



Michigan State University Alumni.

Don't Forget Why You Raised Your Right Hand

by Colonel Craig D. Elliot

It happened at 11:35 a.m. . . . Walking down the hallway from a Tuesday staff meeting, you reach your office. You are thinking about how you are going to continue the desired level and quality of support in the face of recent personnel reductions. Your secretary anxiously asks if you have heard the news. A major network has reported a significant act of war in Southwest Asia that also involved an attack on US assets and military forces. Within an hour, the story unfolds in more detail and you learn that, in fact, the US has already countered with a large air strike on the enemy forces. Within four hours you know this is no minor conflagration, it is a major war involving leading powers and forces.

By the next morning certain war plans have been activated, and nearby guard and reserve units have been given mobilization orders. You soon find your people involved in the support of in-processing these units' personnel. You hear rumors you may lose some of your military people as a result of "READY" program wartime needs.

Only two days later, air logistics movements have increased the aircraft population on your base by 300%, and additional aircrews and mobilizing units are overflowing city motels. Contract quarters are full. There are no more quarters on base. A tent city is rising on the parade ground. The military population on base is more than double. As a result of more people, more services being rendered, and an increased flow of expenditures for resources throughout the base, all SMA activity is described as hectic. You now know for a fact that the "READY" program will take 30% of your military (25% of your total force). They will be gone within a week. Other base activities are having to cope with similar problems. Obviously none of the normal ways of doing business are going to work. How are you going to continue adequate services, pay vendors contracts, etc? Clearly, you were not ready for this.

We financial folks have some challenges to overcome if we are to ensure we can do what we were hired to do—be able to provide the requisite support in peace, war and the transition period between. Few people understand that financial activity increases during wartime—they think the urgency and exigencies of war make the process simpler. But we consume more resources in wartime and people move more often. In fact, there is more activity of all kinds. There is usually more confusion as everyone tries to do everything faster, and there are fewer resources with which to do the job. The focus of wartime operations is very different from peacetime.

As we move further and further from the World War II, Korean and Vietnam wars, more people with real wartime operations knowledge retire. Peacetime oriented managers become even more concerned with the often contrived urgency of peacetime activities. Planning for wartime support and transition periods is frequently perceived to be arcane and to interfere with getting today's job done.

You and I have a responsibility not to fall into the peacetime trap. If we can't perform our wartime job, we have failed in our greatest responsibility.

We must know our wartime planning will work. We will, of course, never know for sure unless we actually test our plans in exercises and deployments, and unless we play the game for real. As pragmatic wartime common sense recedes further into the past, young, energetic newcomers mix with more seasoned performers who have never been involved with supporting wartime efforts. This combination of dedication and naivety can lead to well meaning but very unrealistic and inadequate support plans. Here are just a few actual directives and plans I have found in the past several years:

★ The destruction of funds must be witnessed by several senior officers.
★ Use a C-130 to dump all the coins in the sea.
★ Use a thermite device to destroy the contents of the safe.
★ Box up the pay records, tapes, etc., and fly them to a backup site.
★ Deploy a paying agent with the squadron with a 3 foot square box for everything he needs.
★ Destroy the paper money, etc., in the base shredder.

Although all of the above could be done in peacetime, the problem is none of the above are very realistic for wartime.

In the hectic environment that will most likely exist when you will need to destroy financial assets, senior officers will be focused on much more urgent issues, C-130 aircraft will probably not make themselves available to drop coins or carry your contingency team. You will find you are not allowed to have a thermite device on hand for contingencies and, in the confused realities of more important matters, will probably not be able to get one from the munitions storage site. You discover—no small detail—no one has taken the time to decide what should go in the 3 foot square box your deploying agent will take, and the deploying unit commander does not understand why there is a need to make room for an agent anyway, given the limited transportation space. You realize you have overlooked discussing this issue with him.

Another perspective. Does your wing commander have your cost personnel matched with a wartime job he *knows* through actual wartime exercise experience is very important, or are they listed in the support battle staff roster in some nebulous function that is more of a hope than a need? Or how about this logic: If your wing commander is not

convinced of the need for your cost people in wartime, then they will not be identified as a wartime asset—and since they are not a wartime asset, management will likely try to civilianize the slots—or better yet, contract the function or get rid of it altogether. Now, I happen to believe cost personnel can make a significant contribution in peace and war, and with shrinking numbers of military assets and a corresponding need on the wing and base commanders' part for military personnel to perform a variety of functions under wartime/emergency conditions, local needs offer plenty of opportunity to tie cost personnel to real military wartime functions. But—and I guess this is really the bottom line—*it won't happen by itself.* If you are to be a successful warrior, you must rid yourself of the perception that wartime planning gets in the way of today's job. It is clearly an essential part of today's job. You *must* know you are ready—no matter how academic or tedious the process to reach that goal.

★ **You** must take the initiative. Don't expect someone else to. Good wartime planning takes dedication; it takes research; and it takes work. If you don't plan it, you are not even off the starting blocks.

★ **You** must know the impact of the interplay of families of war plans on your location and your job.

★ **You** must be able to picture in your mind the conditions that will really exist when you will be trying to carry out your emergency/wartime plans.

★ **You** must train your people to perform wartime planning—it is a special skill. It will include MANREQ, FORSIZE, actual exercise involvement, evaluation and corrective action—all in the face of peacetime job pressures and people who "don't understand." Train them in the obvious but often overlooked basics of designing successful contingency procedures:

- **Keep it simple.**
- **Keep it flexible.**
- **Be realistic.**
- **Use common sense.**

★ You **must** practice your operational plans in conditions as close to the real thing as possible to see if they really *will* work. If your plans have flaws, don't cover them up—fix them. That is what practice is for. Winning in wartime is a lot like any competition. You can not expect to win unless you commit yourself to the practice as if the practice were the real thing. Furthermore, if you don't consistently do well in practice, don't expect to do well in competition. A last minute crash course doesn't raise your probability of success very much. Consistent and continuous top performance over time in realistic practice gives you the ability to handle the unexpected and the additional pressure with the continued excellence needed to win the big event. If you are not truly ready, do something about it today. Don't put it off—your big event may start at 0335 hours tomorrow morning.

No matter how long the interval between wars, we must always remember *the Air Force is not a peacetime service.* It exists in peacetime, but it is not a peacetime service. If we are not ready to fight and win, what have we accomplished other than to mislead our country? Believe me, when we go to war you will have your own financial fight on your hands, whether you work in Budget, Accounting and Finance, Cost, or are a Comptroller. The question is, how well do **you** understand what you will be up against and how well have **you** practiced to win. Know your war plans, learn from others, master the academics of integrating your own plans and practice into larger plans and exercises. And above all, establish procedures to ensure continuity of involvement in wartime planning and practice. By doing so, not only will readiness not die on the vine after you have moved on, the process will continue to respond to changes in equipment, procedure, responsibilities and the larger wartime/emergency plans it is your responsibility to support.



Col Elliot is Comptroller of the Lowry Technical Training Center (ATC), Lowry AFB CO. He holds a bachelor's degree in English from Brown University, and a master's degree in public administration from Troy State University. Prior to his present assignment, Col Elliot was the Chief, Comptroller Plans Group, Comptroller of the Air Force, at HQ USAF (Pentagon), Washington DC; and the Deputy Chief of Staff, Comptroller, at Headquarters Alaskan Air Command, Elmendorf AFB AK. He is also a member of the American Society of Military Comptrollers.

Accounting for 100,000,000 Coupons Maximizes Use of Internal Controls and Computers

Rated Best Article for the April 1988 Issue

Mr Gary C. Fields' article, ***Accounting for 100,000,000 Coupons Maximizes Use of Internal Controls and Computers***, was chosen by the major command Comptrollers as the best article published in the April 1988 issue. Mr Fields is the accounting officer and chief accountant for the Air Force Commissary Service, Kelly AFB TX. He becomes the second of four finalists to compete for the ***1988 Best Author Award.***

Second place was taken by **Maj John M. Bowen's** article, ***Unit Costs Can Be Controlled.*** Maj Bowen is Chief, F-16 International Finance Division, Directorate of Program Control for the F-16 System Program Office, Wright-Patterson AFB OH.

Third place went to **Mr James J. Luyk's** article, ***Becoming Computer Literate in Today's Comptroller Environment.*** Mr Luyk is a budget analyst at HQ USAF/SGHC, Bolling AFB DC.

How the Chanute AFO Recovered When the Roof Caved In

by Major Bob Schramm

On the morning of 14 April 1987, the heavy rains which had pounded central Illinois since the previous day continued. Several inches of rain dropped on the large flat roof covering Room 128, Building P-16, Chanute Air Force Base, which housed the Military Pay, Travel Pay, and Paying and Collecting sections of Accounting and Finance. At about 0930, the roof slowly began buckling, resulting in a noticeable bow in the ceiling. As the sag grew more pronounced, office personnel notified Civil Engineering and the fire department and began evacuating personnel from the area. Shortly after ten o'clock, as fire department personnel were inspecting the ceiling, the beams began popping, groaning, and giving way. The few people remaining in the area literally ran for their lives as the entire ceiling collapsed. Hundreds of gallons of water rushed in and flooded the Military Pay and Travel Pay areas and the falling beams flattened desks, chairs, and filing cabinets. The entire building trembled, shook, and swayed in resonance as a fire alarm rang a warning. Frightened people fled the building as Base Disaster Response Teams went into action. Fortunately, all people were able to evacuate the area without injury.

Within an hour, an Accounting and Finance command post was established in the Comptroller Squadron Commander's office. After several hours of cautious inspection, Civil Engineering concluded that the remainder of P-16 was safe to re-enter. However, entry into Room 128 was still considered extremely dangerous as the partially erect roof continued to crack and moan under the stress of the downpour. 1Lt Sam Doutrich, the Deputy AFO, was the only one allowed to re-enter the area. Time and again he crawled through the rubble to the Paying and Collecting area in order to retrieve bonds, checks, vouchers, cash, and the check signer so that operations could continue. The next problem centered around funds storage. How were a year's supply of Treasury Checks, a lesser amount of bonds and travellers checks, 2,000 original vouchers, and over $100,000 to be safeguarded without a vault? Simple. First, all accountable documents and funds were moved into the Center Command Post—a limited access area. The cash went into a small field safe. Then, nine people a day—two AFO people and one Security policeman per shift—stood guard over the safe and the neatly stacked paper.

Another task undertaken by Lt Doutrich and his crew was to locate the civilian payroll tapes. Without these tapes, 1,200 civilian personnel at Chanute would not be paid on time. Lt Doutrich carefully searched the still dangerous ruin, located these tapes, and forwarded them to the Federal Reserve Bank in Chicago on time for a scheduled release. A third task needing immediate attention was to envelope military payroll checks, since the next day was a military payday and the check stuffer was now unavailable. A detail of six airmen from Commercial Services and Materiel augmented four technicians from Paying and Collecting and hand-stuffed nearly 3,000 payroll checks. A 1630 hours mailing deadline was met and the payroll was dispatched, insuring our military personnel would be paid regardless of the morning's destruction.

The next day, 15 April, AFO personnel gathered into three groups: one salvaging usable items from the rubble, a second team setting up offices in a new building, and a third providing limited service to Military Pay and Travel customers. The contractor delayed leveling the building and shored up the structure, allowing the AFO crew to enter the area. However, the danger of the structure collapsing still remained and the crew worked carefully. They found nearly



The Comptroller Squadron First Sergeant, MSgt Homer Cassady, and the Budget Officer, Capt Nick Pellegrino, move a listings cabinet. Note: Crane arm bracing side of building.



Military Pay Customer Service Area.

everything had been soaked with water and covered with shreds of insulation, wet ceiling tiles, bits of asphalt, and gravel. They bagged files, personal effects, forms, listings, and equipment into clear trash bags helter skelter for immediate removal and later sorting. Also located in this area, but escaping damage, was the IV Phase computer which provided JUMPS Data Collection support. To retrieve it, the Communications Officer and his people cut a hole in the wall of the computer room and used a fork lift to remove that expensive piece of equipment.

Meanwhile, the Commander made available for our use an area in a Wing training building which consisted of ten barren classrooms and a maintenance bay that housed a T-39 Saberliner.

Fortunately, one room was a nearly empty computer room—perfect for the homeless IV Phase computer. With our alternate location identified, Pay and Travel now relocated equipment. Forty-seven desks were acquired from excess equipment on base. Four safes were added to the six recovered from P-16 and the AFO prepared a makeshift vault. As the area began to resemble an office, limited customer service resumed. Although most allotment transactions were temporarily halted, 50 students per day were out-processed, travel advances continued, and pay inquiries were answered.

As the recovery effort continued, the salvage team saved approximately $50,000 worth of modular furniture. They also recovered computers and supporting equipment valued at over $60,000. Luckily, nearly all typewriters, computer equipment, and calculators removed from the debris were functional. The result: A saving of over $100,000 in replacement costs to the Air Force.

All personnel maintained high spirits and morale. Through this period, no customers were turned away. Though the pressure was intense, the office was united in its mission to become 100% functional and they quickly reached their goal. The Accounting and Finance Office regained full operations within six days. Consequently, the effect on customers and disruption of services was minimized. Indeed, eleven days after the collapse, the HQ ATC Unit Effectiveness Inspection Team **(IG)** arrived to find little evidence of the disaster except that Military Pay, Travel Pay, and Paying and Collecting were now located in a different building.

Lessons Learned

Typically a "Lessons Learned" section is a litany of what an organization would do differently given the same scenario. Honestly, the Chanute AFO would not have changed its response at all. But along the way we did learn a number of things.

First, *covering equipment is a good thing*. For years we ingrained into our people to cover computers, typewriters, adding machines, and other electrical equipment when not in use. When the roof sagged and we began evacuating the area, almost all our employees covered their equipment. Consequently, when the unforeseen did happen, half an acre in a foot of water and assorted crud dumped onto this equipment, it did little damage.

Modular furniture is good. One year before the roof collapse, we installed $73,000 worth of systems/modular furniture in that area. When the beams broke, they were supported by the modular furniture, allowing us to enter the area and salvage equipment, papers, etc. Furthermore, we salvaged some of the modular furniture and re-used it in our new location. In spite of a real beating, we saved about $50,000 worth of the modular furniture, dusted it off, erected it in the new area, and it looks reasonably well.

Attitude is important. After the initial shock—which varied from disorientation (What do I do now?) to fear (I was almost killed!) to shock (tears, depression, or "the shakes")—we told our people to just relax and enjoy themselves. After all, no matter what went wrong we had a ready made excuse. Besides, events such as this were the basis of all good war stories. They would be fondly talking about this later when they were Chiefs and Master Sergeants. Nearly all of our people followed this advice and had a ball settling themselves into their new home. We later found they were also enjoying themselves because the disaster had taken many of them out of a mental rut and added variety to their life.

Organization is the key. We didn't deteriorate into a mob. Instead, our officers and NCOs provided leadership from



Customer Service Area of Chanute's Travel Pay—approximately one half inch of water stands on the floor.



View of IV Phase computer. →

a solid base of experience. They knew what had to be done and which items had priority. The three teams (salvage, rebuilding, and emergency operations) knew their functions and performed them.

The power of the Air Force is awesome. Support functions rarely feel the strength of the organization they support. After all, support functions are just a cog in a larger machine. We're the guys and gals in the bowels of the galley who man the oars. Every now and then, however, we get to water ski behind the barge. For one week, our AFO was the center of the Chanute universe. Whatever we asked for, we got. Forms, paperwork, and requisitions were kept to a minimum. We needed, and got, action! We felt the overwhelming outpour of warmth and generosity of the base. Administration provided us with emergency forms distribution. The Tech Training Wing gave us a home. Supply made sure we had adequate desks, chairs, and supplies. The Security Police provided us with around-the-clock manning. The Civil Engineering and Communications Squadrons really did a superb job of getting us up and running.

We also felt the concern of the entire Comptroller family, from the Comptroller of the Air Force, Lieutenant General Watts, and the Deputy Comptroller for Accounting and Finance, Brigadier General Worrick, (who insured we got *immediate* replacement remotes for the JUMPS Data Collection System) to the ATC Comptroller, Colonel Crawford, (who offered us ATC's resources) and the ATC Director of Accounting and Finance, Colonel Larry McVay (whose timely visit shortly after the disaster gave us a real morale boost).

The support of all these people and especially the Chanute Commander, Brigadier General Joel McKean, was felt and deeply appreciated by all of us. To all of you who helped us and wished us well, we sincerely and gratefully thank you.



Maj Schramm is the Accounting and Finance Officer at Chanute Air Force Base, Illinois. He holds a BS in accounting from the University of Missouri and an MBA from the University of Texas. He has been in Comptroller Plans and Programs as an analyst at Headquarters Air Training Command, and an auditor with the Air Force Audit Agency. He is a Certified Public Accountant. He is a member of the ASMC and helped start the Pacesetter Chapter at Chanute AFB.

Need Office Copies of *The Air Force Comptroller?*

We have received numerous requests by telephone and letter to send copies of *The Air Force Comptroller* to various activities throughout the Air Force. Due to the number of copies supplied to the magazine office and lack of personnel on the staff, we cannot provide this service, especially on a recurring basis.

This does not mean you can't obtain a copy or increase the number of copies received by your organization; however, you must go through your Publications Distribution Office (PDO). The procedure to follow is quite simple:

> Ask your "Customer Accounts Representative," usually located in the administrative section of your organization, to fill out an *AF Form 764a* (RQN and RQMT Request), refer to *The Air Force Comptroller* as *AFRP 170-2*, tell them the number of copies requested, and submit the form to your PDO.

Before you know it, your office will start receiving copies of *The Air Force Comptroller* on a recurring basis.

ACES HIGH

TSgt Walter F. Oliver
NCOIC, Budget
HQ Strategic Communications Division (AFCC)
Offutt AFB NE



TSgt Walter F. Oliver is the primary budget analyst for a multimillion dollar budget and provides supervision and guidance to resource advisors at 28 field units and 14 headquarters units.

TSgt Walter F. Oliver was born in San Diego, California. He is a graduate of the San Diego High School system and San Diego City College. Upon his graduation from college, he worked as a credit supervisor at Sears and then at the San Diego County Credit Union. He entered the Air Force in March 1980.

After completing the Financial Management Specialist Course at Sheppard AFB TX, TSgt Oliver was assigned to the 5010th Combat Support Group at Eielson AFB AK, as a commercial telephone billing clerk in the Accounting and Finance Office. During his tenure at Eielson, his superior performance and outstanding professionalism resulted in the award of the Air Force Achievement Medal.

Following Eielson, TSgt Oliver was assigned to the 33rd Communications Group at March AFB CA, again as a telephone billing clerk. Shortly after his arrival, TSgt Oliver was thrust into the budget officer position due to the PCA of his supervisor. He was selected by HQ SCD to participate in the Functional Review Workshop for Functional Account Code 3802 as their representative for telephone billing duties. His representation provided much insight at both the workshop and to his host command, SAC. For his outstanding performance at the Communications Group, TSgt Oliver was awarded the Air Force Commendation Medal.

Following the March AFB assignment, TSgt Oliver was selected for his current position at HQ SCD. His experience at unit level has provided invaluable assistance to the SAC Budget staff in the area of communications services. He has established a training program for resource advisors; a quarterly crossfeed of information within the division and to/from all subordinate units; and he has mechanized many of the labor-intensive budget requirements to the Z-100 microcomputer.

TSgt Oliver has received a Community College of the Air Force degree in financial management and is currently attending Bellevue College in Bellevue, Nebraska. TSgt Oliver is active in the local and military communities and sets the example for others. His smart work and persistence were rewarded on 30 September 1986 by a STEP promotion to his present rank. For his professionalism, loyalty, and intelligence, TSgt Oliver is ACES HIGH in the Comptroller family!

SSgt (S) Christina A. Tymczak
Commercial Services Technician
7th Comptroller Squadron (SAC)
Carswell AFB, Texas



SSgt (S) Christina A. Tymczak, who hails from Manchester England, is assigned to the Commercial Services section at Carswell AFB TX. She came to Carswell as an honor graduate of the Financial Management Specialist Course at Sheppard AFB TX in July 1985, and was assigned to the Accounts Control area as an Interfund and For-Others/By-Others technician.

Sgt Tymczak was selected for staff sergeant with less than 3 years of service. She received the John L. Levitow Honor Graduate Award from the Noncommissioned Officer Preparatory Course in April 1987. She also earned recognition as 7th Bombardment Wing and 19th Air Division Airman of the Quarter, April—June 1987. She topped this success by being selected as the 7th Bombardment Wing Airman of the Year for 1987. In 2½ years Sgt Tymczak has developed and exhibited outstanding leadership and analytical skills that have set her apart as a true comptroller professional. She identifies a problem and develops the procedures needed to solve it—she gets the job done!

As an Interfund and For-Others/By-Others technician, Sgt Tymczak developed microcomputer procedures for monthly interfund processing that eliminated over 7,000 IBM cards received monthly. Her diligence has also resulted in the development and implementation of an Air Force On-Line Data System (AFOLDS) retrieval that dispensed with the manual By-Others Ledger. In addition, during a HQ AFAFC Staff Assistance Visit, Sgt Tymczak's recommendations to team members resulted in AFAFC revising the policy on duplicated By-Others transactions. Her energy and dedication to duty allow Sgt Tymczak to serve as secretary on the Comptroller Squadron Unit Advisory Council, head fund-raising projects, and represent Carswell AFB at various off-base functions.

Despite a busy duty schedule, Tina finds time to pursue her master's degree in business administration and maintains a commendable 3.8 grade point average. She also participates in Squadron sports activities, the Carswell Adopt-A-School program, and is a volunteer instructor in a local Adult Literacy program.

Sgt Christina A. Tymczak is an outstanding example of the Air Force "Whole Person" concept—she does it all. Her initiative, maturity, and professionalism truly place her ACES HIGH in the Comptroller community.

Managers of Time

by Major Joseph J. Waters

I don't have enough time to do everything I need to do. I have unrealistic goals. I know we have all heard these phrases, among others, which deal with time or the lack of it. This article may help you in your daily time management. The perspective is for managers, but anybody can apply the concepts for a better time management. The concepts presented are not new, but may strike a cord which can only help in managing your time.

I attended a management seminar where time management was number one on most attendees' minds. These attendees were comptrollers or heads of accounting departments of numerous firms in the West. They too had time management problems, so don't feel unique. The primary question this article will help to answer is: how can managers organize themselves and the time at their disposal so they can fulfill their responsibilities and achieve their objectives? The following paragraphs are excerpts from the material provided the seminar participants which help to answer this question.

One way to point up the value of critical time management is to look at the reverse side: What are the costs to the manager and the organization when they allow themselves to be the victim of time instead of its master? A recent article estimated that white collar personnel use only 4 hours out of every 8 hours to do their job. Why? Management has not planned the use of the full 8 hours for their subordinates. Because of poor time management, what portion of costs can you attribute to sick time, overtime, delayed decisions, meetings which are unscheduled, inferior quality of reports, personal overtime, or weekend work? Do you find yourself upward delegating your responsibilities to your boss or if you are in the position of boss, accepting to do the work which is the responsibility of your subordinates? If so, the concept of "completed staff work" is one way of reversing upward delegation. Coupled with clear-cut delegation, the superior is relieved of work subordinates should be doing (and perhaps can do better); and at the same time, they are being developed for even greater effectiveness.

Time is the only resource which can never be replaced, it never changes in quality or quantity. It is only how it is used that makes any difference. Time should be geared to objectives, priorities, and organization needs. "Buy" time, do not remake the wheel; use the packaged programs, publications and books, automated equipment, etc., that are available which may achieve the desired objectives. Conserve time—manage by the minute. Take time for developing another resource—your staff or the individuals who report to you—by joint goal setting, coaching and counseling, delegating, training, joint problem solving and decision making, and regular performance reviews. Maximizing the material resources, consciously developing the human resource, and buying the tools and vehicles that will do a better job more quickly are steps managers can take for more effective time management.

Managers prefer to do rather than to manage. Managers tend to be fire fighters rather than fire preventers. When managers organize their time so they manage more, they have less need to perform operating work; and the less time they spend doing, the more they can manage their functions as they should be managed. One way to determine whether you are a "doer" or a "manager" is to assess whether your personal objectives are being realized. An analysis of how you are spending your time may reveal any of the following, or a combination thereof:

1. Your objectives *are* being realized.
2. Your objectives are *not* being realized. You are not doing what you want to do.
3. Your objectives are unrealistic and thus not attainable even under the best of conditions.
4. Your objectives are no longer valid and should be replaced by others more current, more challenging, and more attainable.

If your analysis reveals 1, you probably are in good shape, assuming your objectives are challenging and meaningful. Number 2 indicates a revamping of your time schedule is in order so that you can achieve what you set your sights on. Numbers 3 and 4 mean you should go back to the drawing board, replot your future, and schedule your time and activities to achieve your new objectives. Attainment of goals and objectives doesn't just happen. It's the result of careful planning and the intelligent management of time.

How much time do we really control? Our time sheets should indicate who initiated or required the use of the time we have in a given day. Once you have done this, then ask yourself: Why is my time being spent as it is? Is it a wise use of my time? What control do I have over how it is spent? And what should I do, if anything, to improve my use and management of time?

Once managers know how they are using their time, it becomes simple to review their job requirements and set priorities for what must be done. Setting priorities depends on two factors: How managers *like* to work; and what work *must* be done. How managers set priorities is not important; the fact they set them is. Without priorities and organization, there is no daily work plan. Guides for setting priorities can include:

★ Evaluating the things managers do throughout the day, it might benefit the manager to consider each duty, task, or activity in terms of:

- Must do.
- Should do, when time permits.
- Can do when time permits.
- Urgent.
- Important.
- Trivial.
- Will it die if I leave it.
- How much is it worth (dollars/time).
- Does it fit the way I like to work.

★ Analyzing the cost or benefit method. All duties or activities should be weighed to determine whether they are worth the cost in dollars or in time. If the benefits gained from the effort, by whatever measurement, are greater than the costs incurred, then the activity should be initiated or continued.

Once your priorities have been set and you have a *To Do* list, remember managing time is still an individual matter. To manage it effectively depends on circumstances, the amount of control the manager has, discretionary time, and probably most important, how firmly the manager is committed to a program of time management. The following guidelines are a selective sampling of a number of methods or techniques the committed manager can use:

★ Determine how you are spending your time by recording your daily activities—and analyzing them periodically.
★ Begin a systematic management of your time by diagnosing time usage through questions such as:

- What am I doing that really doesn't need to be done at all—by me or by anyone else?
- Which of my activities, which I recorded, could be handled by someone else just as well, if not better?
- What do I do that wastes the time of others?

★ Use time in big chunks. Consolidate your discretionary time, especially for creative work.
★ Don't think you *own* time, yours or anyone else's. Plan but don't let interruptions upset you. Put them in your plans!
★ Look for the expected as well as the unexpected. If you plan on facing routine problems, you will be able to anticipate possible difficulties and be ready for them.
★ Convert effort, accomplishment, and money estimates to time—and vice versa. Do not procrastinate *thinking* about what has to be done—*do it*!
★ Cascade your energy and do not kill time. Do the difficult or creative jobs when you are rested. Save the routine and mechanical tasks for low energy periods. When you feel creative energy fading, switch to tasks involving research, talking to people, attending meetings, etc. When a slack time comes, use it for something constructive, for conceptualizing, for long-range planning, or for resting.
★ Time is related to output. Increase your output and you will have more time. Output can be increased by refining the techniques of self-management; increasing the capacity for a more accurate, clearer understanding of what is going on; increasing the available energy level through better health, more rest, exercise, etc.; and broadening the range of knowledge, skills, experience.
★ Gain more minutes of alertness each day by changing routines, practicing new skills, cultivating new interests.
★ Insist on "completed staff work" to prevent upward delegation and to stimulate subordinate development and independence. Clearly delegate responsibility and authority to subordinates giving the subordinates the authority to make decisions and solve problems. Accept only problems which are not routine and ensure all documents prepared by the subordinate for the manager's signature are ready for signing. If corrections in wording or content *have* to be made, the subordinates make the changes, not the managers.
★ Plan your communication time and adjust it to your situation. Control incoming telephone call interruptions and make outside calls all at once and continuously. Consider scheduling appointments one after another. Reports? Ask questions about all reports. Is it necessary? Can it be simplified? Can it be combined with some other report? What is its purpose? Who needs it? Why do they need it? Can it be eliminated?
★ Plan your time to concentrate on the most productive activities. Write a *To Do* list with the most important items first.

Time management is one of the most talked about and yet neglected elements in business. If we cannot conquer time, can we at least control it so that it serves us instead of we being the victim of our own misuse of it? An unqualified **Yes** is probably too strong a response, but we can certainly do better than perhaps we have. There are guidelines, techniques, and suggestions, however, that can be adapted to and by each individual. They can be made to work, if one so chooses. It is up to each of us to use what we can in our efforts to make the most of the time given to us.



Major Waters is currently Chief, Retired Pay Entitlements Division at the Air Force Accounting & Finance Center, Denver CO. His previous assignments have included Executive Officer at AFAFC, HQ USAF as an Accounting and Finance Staff Officer, the Rand Corporation doing research on outlay controls, and as an Air Force auditor at Nellis AFB NV, Ramstein AB GE and McGuire AFB NJ. He is a graduate of the Armed Forces Staff College, SOS and PMCS. He is a member of the American Society of Military Comptrollers (ASMC).

Why Not Share

by Ms Penny Vincent

A recent Air Force Audit Report entitled *Quality Control of Small Computers* points out a long standing problem throughout the Air Force in the small computer arena. Basically a lot of good, useful small computer software applications are being developed by functional users in the field. At this point, the system breaks down because there is no awareness of the software by other potential users. This article looks into this disconnect, the probable causes, and suggests possible solutions. One likely cause of this disconnect is that people are not reading **AFR 700-26,** *Acquisition and Management of Small Computers*. This document spells out procedures to be followed during small computer software development to minimize duplication of effort. The Major Command **(MAJCOM)** Small Computer Technical Centers **(SCTCs)** are tasked with maintaining a catalog and inventory of user-developed and user-submitted application software. Before developing new application software, users must contact the MAJCOM SCTC for assistance in locating existing acceptable software or for certification that acceptable software does not exist. Application software with the potential for multi-MAJCOM use may result in a standard Air Force system.

When stand-alone application software is developed, there are some guidelines to be followed. If a user determines an application has potential applicability to other users, it must be turned in to the SCTC for sharing and be accompanied by a user manual which, if appropriate, may consist of source code comments. A description of the life cycle management procedures is also required.

Some of the reasons why sharing has not been taking place are because users: were not aware of the MAJCOM SCTS; did not think the requirement applied to applications using commercial software (i.e., **LOTUS** and **dBase II**); or considered the application unique to their unit.

What have we been doing about this? In October 1982, the Comptroller community, after an 18-month study of small computers, decided to develop an Air Force-wide functional area software catalog. This new catalog would possibly contain some of the same software as the SCTC catalogs but it would be more available to the Comptroller community and thus help ensure multi-MAJCOM use. The catalog has been published in hard copy annually and contains about 350 software applications. Visits to various bases throughout the Air Force have revealed that a lot more software has been developed for use by local Comptroller personnel than has been submitted for inclusion in the catalog. There are, however, some examples of successful sharing of software. Both Headquarters Military Airlift Command and Headquarters Air Force Systems Command developed programs that provide a menu-driven capability for accomplishing accountability and checkwriting in the same system. This package has been shared with other MAJCOMs. Also, Blytheville AFB developed a label printing program that has been distributed to bases throughout the Air Force. Plans are currently underway to improve the "sharing" situation by getting the rest of the folks on board.

On 15 September 1987, a letter was sent by the Comptroller Support Information Management Office **(AFAFC/CWI)** to all MAJCOM Comptrollers asking them to verify the name and address of their designated small computer focal point or provide the name of a new one. *An up-to-date list is provided on the following page.* These focal points will be contacted in the near future by AFAFC/CWI to validate application software currently in the catalog and to provide information about any newly developed applications. The last hard copy version of the catalog was published in January 1988. In the meantime, work has begun to automate the catalog on the *Comptroller Office Automated Network* **(COAN)** hardware. Dial-up access to this automated catalog will be provided to every base in the Air Force requiring only that a small computer and a modem be made available. The new catalog will not only contain program descriptions, but will also provide access to the actual program code enabling potential users to download the desired program software to their own computer. The target date for completion of the automated catalog is 30 September 1988. AFAFC/CWI is also planning to chair a working group to establish a recommended list of commercial software tools for Comptroller users developing small computer software. Having the software developed on uniform tools (**LOTUS 1,2,3**; **dBase III**; etc.) will definitely streamline the sharing process by eliminating the need for rehosting.

So, all you small computer software developers and users out there share your efforts and help the Air Force get the most productivity possible from our ever-shrinking work force!



Ms Vincent is currently part of the Base-Level Accounting and Reporting Systems (BLARS) Program Development Division (AFAFC/XSB) at the Air Force Accounting and Finance Center, Denver CO. She was the Air Force Comptroller Small Computer Focal Point for the Directorate of Comptroller Systems at AFAFC from 1982 until August 1987. Ms Vincent holds a BS degree in mathematics from Morehead State University and a BA degree in German from the University of Maryland. She is a member of the ASMC.

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NOTES FROM THE:

Deputy Comptroller, Budget

Maj Gen L. W. Smith, II, Deputy Comptroller, Budget **Autovon 225-1875**

Tracking CINC Items of Interest

In the October 1987 DOD Implementation Review, the Office of the Secretary of Defense **(OSD)** decided to expand Commander in Chief **(CINC)** participation in the Budget phase of the Planning, Programming and Budgeting System **(PPBS)**. The CINCs had expressed concern that their Integrated Priority List **(IPL)** programs were often not executed after they were budgeted and approved by Congress, and no formal system existed to track the high priority IPL items. OSD directed the services to start tracking these items of interest to the CINCs, to include notifying the Office of the Joint Chiefs of Staff when a proposed or actual reprogramming affects an IPL item. To begin implementing this new tracking requirement, 14 IPL items were identified by the CINCs for inclusion in a special exhibit in the FY 1989 Amended Budget.

An ad hoc working group of Secretariat, Air Staff, and MAJCOM representatives has been set up to design and implement a formal system to: (1) track the initial 14 IPL items through FY 1989 enactment and execution, and (2) be capable of tracking all IPL items in the future—starting with the FY 1990—FY 1991 biennial budget.

In the meantime, some members of Congress continue to push for a separate budget for the CINCs. OSD and all of the services are opposed to the idea because it would create artificial categories of requirements, and would be functionally and procedurally unworkable under the existing PPBS. The services are charged by law with the responsibility of equipping and training the forces, and supporting the CINCs. In that sense, the services' budgets are the CINCs budgets. We are working to convince the congressional committees involved that the IPL tracking system being put together will provide the desired program visibility for both the CINCs and Congress.

FY 1989 OBRC

We completed the Operating Budget Review Committee **(OBRC)** hearings at the end of June. Everyone seemed satisfied with the simplified procedures we implemented. Holding our unfunded requirements to 7% of the "bogey" accomplished two things for all of us: we got a more realistic list of needs on which to work, and we identified those items most important to our mission. The OBRC made a concentrated effort to release as many withholds as possible, retaining only those absolutely contingent on later execution. This should provide the commands and bases maximum up-front funding to execute programs and work problems early in the fiscal year.

FY 1988—FY 1989 O&M Outlook

The FY 1988 Operations and Maintenance **(O&M)** budget execution is, as expected, a difficult financial management challenge. The $1.7 billion reduction made during congressional exactment, coupled with over $500 million in directed programmatic absorptions, is causing problems we haven't experienced since the late 1970s. Every command and field activity has cut back across the board. Most have cut travel, supplies, facility projects and other contract services. The potential still exists for civilian furloughs and reduced flying hours later in the year, but every effort is being made to minimize the impact on readiness.

What does the remainder of the year look like? We've been through tough times before, and we'll make it again this time—with your help—but it will involve intensive management through closeout, to get the most from our limited funds. Unfortunately, to you managers in the field it means solving most problems with the money you've got, to the best of your abilities. It will require a flexible attitude—and creativity.

What about FY 1989? If the Congress stays with amounts agreed to in the November 1987 *Budget Summit* agreement, FY 1989 will be somewhat better for O&M—but still a decline in real spending power in comparison with FY 1987 and the benchmark year of FY 1985. The challenge will continue.



NOTES FROM THE:

Assistant Comptroller, Accounting & Finance

by Maj General Charles D. Metcalf **Autovon 926-7461**

Standard Materiel Accounting System (SMAS). During the early months of 1988, Air Force Accounting and Finance Offices implemented the **SMAS, Increment IA.** SMAS automated the accounts receivable, general ledger, and trial balance for the commissary stock fund. SMAS replaced the commissary stock fund part of the Air Force Accounting and Reporting System. It also eliminated aging accounts receivable details within the General Accounting and Finance System. Accounting procedures for the commissary Trust Revolving Fund remained unchanged. SMAS is transaction driven with updates to general ledger accounts based on detail transactions or general ledger entries. One major advantage of SMAS is the time required to produce a trial balance. Under the old system, trial balance preparation might take several hours to several days; under SMAS, trial balance preparation takes minutes. SMAS, an online data base, allows immediate updates and eliminated "tape hanging" (except for transaction interface). The system will eventually replace other stock fund accounting systems, eliminating financial inventory accounting by nonaccounting systems (Standard Base Supply System, Medical Material Management System, and Automated Commissary Operations System). Instead, these systems will pass transactions to SMAS, which will programmatically update the correct general ledgers. The future system will also provide an electronic update of the General Accounting and Finance System and the General Funds General Ledger. The total system is expected to be fielded, incrementally, between now and the early 1990s.

Fiscal Year-End Close-Out and Certification. Another fiscal year is rapidly coming to a close. This means the Comptroller will again certify year-end accounting reports as of 30 September 1988. **AFR 170-9,** *Fiscal Year-End Certification of Appropriation Fund Balances*, is essential in preparing for the Comptroller certification. The date of this year's revision is 1 June 1988. The accounting and finance officer **(AFO)** can start the certification process now with a thorough scrub-down of obligation and commitment account balances. The AFO should work closely with the budget officer and all functional activities to confirm these balances. Regularly scheduled meetings between now and 30 September will help maintain the accuracy of these account balances. Periodic meetings will also help resolve other close-out problems. Accurate account balances lead to creditable certified reports. Additionally, the budget officer will be able to more effectively examine fund availability. Creditable certified reports also assist in defending budgets during the congressional review process. The reports are all the more critical during the current environment of budget cutting.

Retired Pay Update: In an effort to improve our communications with Air Force retirees, we will be issuing press releases to six retiree organizations for inclusion in their newsletters and magazines. Our first release was 12 April 1988 and included information on the Survivor Benefit Plan, Former Spouse Protection Act, Involuntary Salary Offsets from Retired Pay, our new Call Management System, and points of contact to have questions answered. This new avenue of communication is in addition to continuing use of AFMPC's *Afterburner* and *AFAFC's Tech Bulletin*.

Comptroller Automation—UNISYS System 2200 Status. In January 1986, AFAFC began a phased implementation program to install hardware and provide application software to automate base-level Comptroller functions. The initial hardware selected for the program was the **Sperry System 11.** A decision was made in July 1987 to replace the **System 11** with the less expensive **UNISYS System 2200** computer. The 2200 has a greater storage and processing capacity initially, as well as expansion capacity to meet the Comptroller's needs into the nineties. All System 11s were replaced by the end of the second fiscal quarter of 1988. In addition, we are continuing to install new systems. At the end of FY 87 we had installed 56 systems. The remaining will be installed during FY 88 and FY 89. Five application software systems are operational in the field. They include *Integrated Paying and Collecting Systems* **(IPC)**, *Commissary Accounts Payable System* **(CAPS)**, *Material Accounts Payable System* **(MAPS)**, *Base Accounts Receivable System* **(BARS)**, and the *Base Budget Automated System* **(BBAS)**. Future applications will include expanded and enhanced versions of existing systems including integration of payables into an *Integrated Accounts Payable System* **(IAPS)**, *Commercial Services Accounts Payable System* **(COMSAPS)**, and *Base Resource Analysis Support System* **(BRASS)**. We have come a long way with this program and can now see the light at the end of the tunnel. The program is back on track and MAJCOMs, as well as bases, are giving us positive feedback.

Air Force Comptroller Small Computer Catalog. The *Comptroller Computer Catalog* was published in January 1988. One month after publication, we had received 180 requests for sharing of applications. We are delighted with the interest shown, which confirms that the need for sharing throughout the Comptroller network does exist. **AFAFC/CWI** is planning to publish updates to the catalog each quarter; the June update had at least twenty additional applications. In the future the catalog will reside on an electronic bulletin board and users will be able to download software applications as desired. The electronic bulletin board is being developed and should be operational in September 1988.

1988 ASMC Air Force Individual Award Winners

First Place—*Distinguished* Second Place—*Meritorious*

Award	Major Command Headquarters or Higher	Unit Under Major Command
COMPTROLLER/DEPUTY COMPTROLLER		
Distinguished	**Not AF**	**Not AF**
Meritorious	**Col Charles K. Crawford** HQ ATC/AC, Randolph AFB TX	**Not AF**
AUDITING		
Distinguished	**Mr Alan K. Bentley** AFAA/QLM, Wright-Patterson AFB OH	**Not AF**
Meritorious	**Mr Arlan Goins** AFAA Offfice, Bldg 208, Gunter AFS AL	**Not AF**
BUDGETING		
Distinguished	**Not AF**	**1Lt Suzanne Filion,** HQ SSC/ACBS, Bldg 888, Gunter AFS AL
Meritorious	**Capt Roger A. Bick** HQ ATC/ACBM, Randolph AFB TX	**Ms Sylvia L. Boston** HQ TCD/ACB, Langley AFB VA
EDUCATION, TRAINING & CAREER DEVELOPMENT		
Distinguished	**Maj Donna M. Taylor** PMCS—CPD/AC, Maxwell AFB AL	**Ms Darlene Conard** ASD/ACPM, Wright-Patterson AFB OH
Meritorious	**MSgt Agnes Ericson**	**Maj Thomas W. Koch**

Distinguished	**Ms Cynthia M. Williams** **HQ ATC/ACCE, Randolph AFB TX**	**TSgt Penny L. Ervin** Comptroller Squadron/ACB, Lowry AFB CO
Meritorious	**Not AF**	**Not AF**

ACCOUNTING & FINANCE

Distinguished	**Mr William J. Pollock** HQ AFRES/ACF, Robins AFB GA	**SSgt Jeffrey D. Pharis** 437 MAW/ACFC, Charleston AFB SC
Meritorious	**Capt Daniel V. McIsaac, Jr** AFACF/MPP, Denver CO	**Not AF**

COMPUTER SCIENCE

Distinguished	**Not AF**	**Mr Thomas E. O'Hara** SM-ALC/AC(4), McClellan AFB CA
Meritorious	**Not AF**	**Mr James E. Emmert** OC-ALC/SC, Tinker AFB OK

RESOURCES MANAGEMENT

Distinguished	**Not AF**	**Mr Charles F. Balonis** 12 FTW/MAL, Randolph AFB TX
Meritorious	**Ms Fae F. Mungo** HQ TAC/LGXPP, Langley AFB VA	**Mr William L. Rushing** HQ BMTS/RM, Lackland AFB TX

MANPOWER MANAGEMENT

Distinguished	**CMSgt Jules C. Smith** HQ MAC/ACX, Scott AFB IL	**Not AF**
Meritorious	**Ms Janice J. Semsack** AFAFC/DOM, Denver CO	**Not AF**



NOTES FROM THE:

Deputy Comptroller, Financial Policy and Banking

Mr Gary W. Amlin, Deputy Comptroller, Financial Policy and Banking **Autovon 227-9578**

Deputy Comptroller Comments. *As I take over this new assignment, I am looking forward to working with the Air Force Comptroller community once again. I have spent the last 2½ years working in the Office of the Secretary of Defense. It was a most rewarding experience and one that has broadened my understanding of accounting policy issues and financial management initiatives. Working closely with the Office of Management and Budget, the General Accounting Office and the Treasury Department has provided an opportunity to communicate with the central agencies on current issues during the policy development phase. Exchanging ideas and experiences that resulted in a more workable and acceptable policy statement was a major benefit. It also provided an opportunity to better understand and appreciate the current Administration's plans for changes and improvements within the Executive Branch. Now that I have returned to the Air Force team, it is my desire to provide some insight into the OSD, OMB, and GAO policy promulgation process and direct Air Force policy related to accounting, finance, audit, foreign military sales, cash management, debt collection and other related financial management programs.*

I look forward to visiting your organizations and discussing the problems and issues of the day. If you have an opportunity to visit the Pentagon, please make it a point to visit my office and exchange your concerns and ideas.

Appropriated Fund Support for Morale, Welfare and Recreation. The Comptroller recently transferred the responsibility for developing policy for appropriated fund support **(APF)** of morale, welfare and recreation **(MWR)** activities from the Assistant Comptroller for Plans **(SAF/ACX)** to us **(SAF/ACR)**. SAF/ACR will restate in one document the financial policy related to appropriated fund support to MWR activities. This will include funding limitations, definition of direct and indirect obligations, and authorized and unauthorized obligations. The point of contact for **MWR APF** issues is **Mr Jeff A. Arrington, SAF/ACRS, AV 227-6410.**

Proposed Mandatory Direct Deposit of Pay for New Air Force Personnel. Currently **83%** of all active duty military and civilian employees participate in the Direct Deposit Program. The remaining **17%** are still receiving their pay by Treasury checks submitted through the mail system. This secondary pay system is costing in excess of $1.5 million per year for check preparation and mailing, and is detrimental to readiness. In order to achieve maximum benefit for the Direct Deposit Program, SAF/ACR has proposed and is currently coordinating a policy statement requiring all new Air Force personnel (active duty, reserve, guard and civilian) to establish Direct Deposit accounts.

Recently, the Air Force Office of General Counsel provided an opinion stating that the requirement for a prospective employee to participate in the SURE-PAY Program is a reasonable condition of employment. Accordingly, they found no legal objection to the mandatory program.

On 1 October 1985, the Army initiated a mandatory program for new soldiers. They noted that requiring Direct Deposit has "no real negative aspect." They cite a more deployable force and an increase in the overall financial management skills of soldiers.

While the detailed procedures are not totally defined, authority will probably be authorized to waive the requirement in those instances that are deemed justified. However, this proposal should permit the Air Force to reach its objective of participation by all personnel over an extended period of time and lead to inherent efficiency, economics, and increase security and service for its personnel.

Hazardous Waste Disposals. Funding for Hazardous Waste Disposal through the Defense Logistics Agency **(DLA)** may be transferred to base level beginning with Fiscal Year 1989. Currently, DLA bills and obtains reimbursement from accounts maintained by the Air Force District of Washington **(AFDW)** for all Air Force generated hazardous waste disposed through DLA. This mechanism did not provide incentives to the generator for waste minimization.

It is expected the new concept will help achieve a Congressionally established waste reduction goal of 10 percent per year for 5 years. Beginning in FY 89, waste disposal funds appropriated by Congress to the Air Force operations and maintenance account may be allocated to the installations. The strategy is intended to provide installation commanders with the incentive to minimize waste by allocating a definite amount of funds to meet operational requirements.

As part of the planned process, each base will establish one central activity (the Environmental Planning Function) to sign all documentation for waste transfer to DLA, assure the waste is properly packaged, labeled and identified, and in conjunction with the Accounting and Finance Office monitor funds (including obtaining fund certification) for disposal services rendered.

Five bases (Tinker AFB OK, Vance AFB OK, Davis-Monthan AFB AZ, Ellsworth AFB SD, and Westover AFB MA) are expected to test the new procedures in FY 88. The purpose of the test is to evaluate the efficiency of the procedures and provide recommendations for improvements.



NOTES FROM THE:

Assistant Comptroller for Plans

Col Alex Graham, Assistant Comptroller for Plans **Autovon 227-9992**

Manpower

A subject that gets everyone's attention very quickly is *manpower*! This is understandable because of the impact manpower has on each of us. Manpower authorizations determine how many people we have to perform our tasks, the grades of those people, whether they are civilian or military—officer or enlisted, and on and on. Air Force manpower is getting a lot of attention at every level—in Congress, at OSD, with the Air Force leadership, at the MAJCOMs, and certainly at unit level.

I want to highlight some of the recent events, discussions, and other activities associated with manpower issues. I do this with a caveat—by the time this article is published there can, and most likely will be, significant changes in the manpower arena. It won't be possible to cover all aspects of this dynamic area in a brief article, but at least you should have a better feel for the atmosphere surrounding the subject.

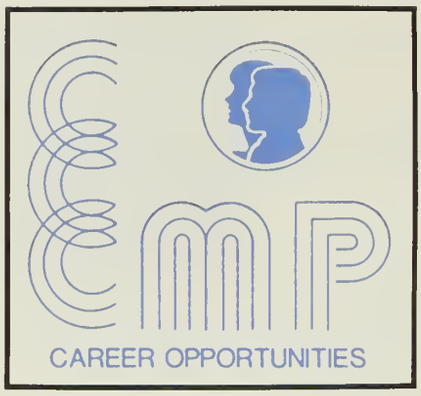
The Comptroller has traditionally emphasized efficiency and acted to reduce manpower appropriately. As a result of such programs as the *Joint Uniform Military Pay System* **(JUMPS)**, the community is much smaller than 10—15 years ago, and we continue to do more things and still provide outstanding service. Recent examples include the 400 spaces we gave up to fund **System 2200**, 153 spaces to be saved by the *Centralized Civilian Pay System*, and 48 spaces gone because of the *Life Cycle Military Pay System*. In the current environment, the ground rules dictate that, in most cases, manpower must be offered to acquire new standard automated systems.

Air Force funding constraints, in both military and civilian accounts, are driving some of the actions impacting manpower. Air Force authorizations will be reduced as we implement DOD policy to have a smaller, more capable force. This is the basis for the *Career Progression Group* **(CPG)** distribution of enlisted grades that must reflect the reduced numbers. We are working the FY 88—FY 89 CPG to optimize the mix of experience and rank within the allocation we have received from Air Force Manpower. We won't have all the rank we would like, but the dedicated professionals we have in the Comptroller community will meet the challenge with innovative ideas and programs.

Congress directly affects our manpower through laws passed and indirectly through hearings and pronouncements. Congress passed a law requiring DOD to reduce the number of officers 6% by the end of FY 90. They did agree that the authorizations could be converted to either civilian or military, so, it was not an overall manpower reduction. The Air Force is working its allocated share of the reduction/conversion, and we are working with the Manpower staff to determine the size and recommend the distribution of the Comptroller portion. The full impact of the actions on how we manage our officer force is not yet known. We will have to see how the Major Commands elect to actually implement their allotted reduction/conversion.

An issue that is associated with manpower, but more accurately comes under the heading of personnel (faces rather than spaces), is our field grade manning level. The Comptroller community is manned at approximately 60% of field grade authorizations. We forecast some improvement over the next few years, but we don't expect to approach 100%. We have some large year groups of captains reaching the primary zone for promotion to major which will increase our field grade manning. However, that will be offset by retirements, a drawdown of rated supplement officers, and other programs dictated by Congress and/or funding constraints. We currently have over 250 captains filling field grade authorizations, and we will have to continue this practice to varying degrees indefinitely. Our circumstances provide some outstanding opportunities for captains to hold responsible, demanding jobs that are key to comptrollership.

With all the turmoil currently surrounding manpower and the uncertainty about what will happen in the future, we must constantly be alert for ways to more effectively and efficiently use the resources available to us. We must emphasize teamwork and the blending of talents and unique characteristics of officers, enlisted, and civilian members. We need to find new ways to use automation resources (hardware, software, and communications) to compensate for the potential decrease in numbers and experience we are facing. More than ever we need dedicated leadership and motivated followership to sustain the Comptroller reputation for providing outstanding support to commanders and service to customers—the best in the Air Force!



Comptroller Civilian Career Management Program

Autovon 487-6450

by Lester Murray

Program Registration Changes

A major change in CCCMP registration procedures is underway. As many of you know, in October 1987 the two-digit geographic location **(GEOLOC)** codes were expanded to six digits. The purpose of this change was to prepare for further refinements of the GEOLOC codes. Previously when you registered for a particular location, you were required to register for all positions in your job series at that location (e.g., all positions at a particular grade level at Norton AFB), and you could register for positions that might not exist (e.g., a GM-511-15 position at Minot AFB). Also, referral certificates provided to managers often included the names of persons registered for the location, but not really interested in the position to be filled.

Since October 1987 we have been using so-called *generic* GEOLOC codes. The generic codes are simply the original two-character codes preceeded by a "W," with a fourth character indicating the grade level, and the last two characters "ZZ." With the generic codes, you still registered for any position at the specified grade level at the locations selected.

However, beginning 1 May 1988, new specific GEOLOC codes were available for use by registrants. The new codes permit you to register for specific occupational series, supervisory levels, types of positions and, in some cases, specific positions (including career broadening positions). The process is complicated. The table with all the codes is one of the biggest in the Air Force, so use care in completing your registration form.

In the near future, each registrant will receive a letter describing the changes and the new codes. You should use this opportunity to review your current registration and eliminate any location(s) where you don't really want to be considered for jobs and add any new locations that are consistent with your career plans. Questions or problems concerning the new codes should be directed to **Mike Eaton** at **AUTOVON 487-6450**, the CCCMP representative handling the GEOLOC code conversion.

Long Term Full Time (LTFT) Training

Congratulations to the LTFT selections for the Academic Year 1988—1989. In the Comptroller career program, four nominees were selected as primaries and three selected as alternates. They are:

Wallace O. Bassford (Primary)
Industrial College of the Armed Forces

Roscoe L. Higgenbotham (Primary)
Armed Forces Staff College

Raymond Vanhorn (Primary)
Air Command and Staff College

Donald R. Mitchell (Primary)
LEGIS Fellows Program

Robert G. O'Mara (Alternate)
Air War College

Lester J. Murray (Alternate)
Industrial College of the Armed Forces

Dean A. Frankenstein (Alternate)
Education for Public Management Program—USC

The call for Long Term Full Time **(LTFT)** nominations for Academic Year 1989—1990 was mailed to all MAJCOMs and Central Civilian Personnel Offices **(CCPOs)** on 6 April 1988. If you are interested, check with your CCPO for an application. Once again, congratulations to all the selectees.



NOTES FROM THE:

Chief for Enlisted Matters

by CMSgt Ruall L. Sewell **Autovon 224-5437**

Career Progression Guide (CPG). The Air Staff (Manpower) maintains centralized control of enlisted grade allocations to help relieve chronic imbalances, over/under manning and career field sustainment problems within the enlisted force structure. Congress and the Office of the Secretary of Defense manage the overall grade ceiling. We are presently in the grade posture established for FY 1987—FY 1989. However, when Congress failed to approve the additional 6,500 grades we requested last year, our grade distribution had to be reexamined. You know what that means if you are in a support career field. There are some targeted reductions (MSgt, TSgt and SSgt) in order to comply with the legislation that was passed. The Air Force hopes to achieve a three percent grade reduction to align us with end-strength goals. I believe the Comptroller community's share of this process will equate to about five percent and there will be reductions in all grades. The new **CPG** will be implemented in the 1st quarter of FY 1989 and continue to the last quarter of FY 1990. *Bottomline:* Look for grade rollbacks at your base.

Quality of Life. I constantly get questioned on erosion of benefits or a decline in support that affects our Quality of Life in the Air Force. It is true that budget reductions have affected pay, MWR, housing, medical care, and education and training programs. Training and education reductions are especially harmful because of the effect these programs have on keeping a professional work force onboard, plus recruiting, retention and morale. I know myself that I am still in the Air Force today because of tuition assistance which provided the assistance needed to complete my educational goals. Rest assured our Comptroller Training and Education Panel will monitor these reductions and ensure quality training is provided. All of these programs are evaluated daily here at the Air Staff and restructured as needed. My message, now and for the future, is that the Comptroller of the Air Force, along with the rest of the senior leadership, will keep the quality of life issues on the front burner to maintain a quality force.

Professional Organizations. I ask all of you to evaluate your involvement or non-involvement with professional organizations. I personally support many associations and military sponsored organizations, and find each of them rewarding in different ways. I realize dues are increasing each year; however, when compared to the private sector our cost for the same association or service is much less. Associations provide us with recognition programs and educational assistance through scholarships. Morale, Welfare and Recreation activities are there for us to join, enjoy, and make the Air Force a better way of life. Give your support today!

Know and Honor Thy Flag

by TSgt Mario H. Casuga (HQ MAC/ACF, Scott AFB IL)

Do we know enough about our flag to honor it in truth? This brief essay tries to clear ''innuendos'' relative to this query.

Betsy Ross designed the first U.S. flag which officially graced our skies on June 14, 1777. Historians assert the colors which our flag now dons were patterned after the seal adopted by the 1782 Congress of the Confederation showing hardiness and courage—red; vigilance, perserverance and justice—blue; and purity and innocence—white. The original colonies are aptly represented by the flag's 13 stripes, just as the 50 stars stand for the current number of states.

The first time the U.S. flag flew in battle was in Rome, New York, when Fort Stanwix was under siege by the British. The fort was ransacked for material—a soldier's white shirt; a woman's red petticoat; and a piece of blue cloth from a captain's overcoat served to make the flag. Thus, it came to pass that our flag was born in the midst of combat—a banner of people in travail, giving birth to a new nation founded upon liberty and freedom.

Our flag has been called many names: in 1814, Francis Scott Key called it ''Star Spangled Banner'' when he wrote a poem that became the national anthem; in 1824, William Driver, a sea captain, gave the name ''Old Glory.'' But ''Stars and Stripes'' became its most popular name.

Our flag has been spat on, riddled with bullets, trampled under foot, or left unattended day in and day out to be ravished by the elements. Yet it survived, to embody the hopes and aspirations of those who struggled in bitter combat or prospered in happy peace beneath it.

Nothing is more beautiful and more inspiring than the display of our flag blown to the breeze, and silently telling the story of American liberty, justice, and equality.

Thus, let's be proud of our flag and hold dear the ideals it represents. Let's be patriotic not only in words but more so in deed by keeping it forever aloft in our skies.

[This essay was one of the winners in the 1988 Worldwide USAF/AEF NCO Essay Contest.]



NOTES FROM:

The Colonels' Group

by Maj Bob Green

Autovon 487-6951

1989 Assignments

Here it is only July and already it's time to start thinking about next summer's assignments. Therefore, let's discuss the assignment process used in making colonel assignments. Although many factors influence colonels' assignments, one of the best ways to increase your chances of getting the job you want is to make your preference known right from the start of the assignment process. Now is the time to submit a new *Colonel Resume* **(AF Form 620)**. Also, this is a good time to give me a phone call to reinforce or explain in greater detail your preferences on your AF Form 620. I can also give you a rough idea of the upcoming vacancies.

In October we will be working with the MAJCOMs/Agencies to discuss their plans/desires, which will give us the first cut on potential vacancies. During November and December we will review colonels' records (including the AF Forms 620) and make a preliminary match of "faces" to "spaces." Throughout this process we will coordinate frequently with the functional manager **(SAF/AC)** and the major commands to ensure we have a good job/person match. Then, in late December or early January we will convene a "gameplanning" conference in which the proposed plan will be presented to the Comptroller general officers for their comments. After a final scrub, we will begin the nomination process which takes place during January, February, and March. Remember, general officers owning the positions do the hiring—we are the brokers who ensure the right names get shown for the right jobs. Because one colonel's assignment is often part of a "daisy chain" affecting many other assignments, the gameplan changes constantly as nominations are accepted/declined or colonels retire in lieu of PCS. However, most PCS orders will be issued by April for the summer rotation. It's a very dynamic process, and all parties—the Colonels' Group, the functional manager, the MAJCOM commanders, and the colonels involved—play an important role.

In a nutshell, that's essentially how the process works. Again, the earlier you get started, the better your chances of landing the job you want. I'll look forward to hearing from you this summer. Keep those cards, letters and **AF Forms 620** coming!

Comptroller Statistics

For your information, here are some statistics (percentages) comparing the 112 colonels currently serving in Comptroller DAFSCs with all 5533 line colonels:

	Comptrollers	*Air Force*
Master's Degree or PhD	**95.5**	**90.3**
Senior Service School	**96.4**	**93.5**
Averge Age (Yrs)	**46.5**	**46.2**
Average TAFCS (Yrs)	**23.5**	**23.2**
Average Pay Date (Yrs)	**24.4**	**24.0**
Average TIG (Yrs)	**3.4**	**3.7**
Average Time on Station (Yrs)	**2.6**	**2.4**
Rated	**11.6**	**50.0**

Correction

In the last issue of this magazine I provided a list of **005X/67XX** colonel authorizations by MAJCOM/Agency. Conspicuous by their absence were the 14 Air Force Systems Command billets; my apologies. The following completes the list of authorizations:

Air Force Systems Command	**14**
Andrews AFB (4)	
Arnold AFS (1)	
Brooks AFB (1)	
Edwards AFB (1)	
Eglin AFB (1)	
Hanscom AFB (2)	
Los Angeles AFS (2)	
Patrick AFB (1)	
Wright-Patterson AFB (1)	

The total number of O-6 authorizations (107) was correct. Sorry if this confused or inconvenienced anyone!



NOTES FROM THE:

Comptroller Officer Assignments Section

by Capt Tom Hicks **Autovon 487-5031**

Overseas Assignments

It is time again to look to our overseas assignment requirements. The listing below is our current projection of the **calendar year 1989** overseas positions that must be filled. Such things as tour extensions, curtailments and intra command reassignments will cause some changes to the list. I've listed the authorized grade for each position, but grade substitution is likely in many cases. We will be sourcing officers this summer, so if you are interested, complete an **AF Form 90** and give us a call.

Grade	*Location*	*Timing*
Comptroller SQ CMDR (A0056/6756)		
Lt Col	Andersen	8901
Lt Col	Incirlik	8906
Lt Col	Kunsan	8906
Lt Col	Osan	8906
Lt Col	Misawa	8906
Maj	Eielson	8906
Lt Col	Upper Heyford	8907
Lt Col	Rhein Main	8907
Lt Col	Torrejon	8910
Accounting and Finance (6716/6724)		
Lt	Bentwaters	8901
Lt	Keflavik	8901
Lt	Alconbury	8903
Maj	Bitburg	8903
Lt	Hickam	8904
Lt	Elmendorf	8904
Capt	Bitburg	8906
Capt	Comiso	8906
Capt	Andersen	8906
Maj	Hickam	8906
Capt	Misawa	8906
Capt	Soesterberg	8907
Capt	Kadena	8907
Lt	Sembach	8908
Capt	Osan	8908
Capt	Elmendorf	8908
Lt	Ankara	8909
Lt	Misawa	8910
Lt	Aviano	8911
Capt	Spangdahlem	8911
Budget (6736)		
Capt	Clark	8901
Capt	Ramstein (HQ)	8903
Capt	Ramstein (HQ)	8904
Capt	Ankara	8904
Capt	Comiso	8904
Capt	Lajes	8904
Capt	Ramstein (HQ)	8905
Capt	Hahn	8905
Lt	Mildenhall	8905
Capt	Misawa	8905
Maj	Ramstein (HQ)	8906
Lt	Chicksands	8906
Lt	Hickam (HQ)	8906
Capt	Kunsan	8906
Capt	Andersen	8906
Maj	Ramstein (HQ)	8907
Capt	Zweibruecken	8907
Capt	Eielson	8908
Capt	Albrook	8908
Capt	Ramstein (HQ)	8910
Lt Col	Ramstein (HQ)	8910
Capt	Ramstein (HQ)	8911
Cost (6746)		
Capt	San Vito	8901
Lt	Torrejon	8901
Capt	Kadena	8901
Capt	Kunsan	8901
Capt	Ramstein	8904
Capt	Soesterberg	8904
Capt	Osan	8904
Capt	Hellenikon	8906
Capt	Lindsey	8906
Capt	Upper Heyford	8906
Capt	Zweibruecken	8906
Capt	Yokota	8906
Capt	Hickam	8906
Capt	Andersen	8907
Capt	Misawa	8907
Capt	Comiso	8908
Lt	Mildenhall	8909
Maj	Ramstein (HQ)	8910
Lt	Bitburg	8910
Capt	Lajes	8910
Capt	Bentwaters	8911
Lt	Sembach	8911
Capt	Spangdahlem	8911
Comptroller Staff Officer (6756)		
Maj	Hellenikon	8901
Capt	Izmir	8902
Maj	Ramstein (HQ)	8906
Maj	Greenham Common	8906
Maj	Howard	8906
Capt	Woomera	8906
Maj	Templehof	8907
Capt	Shemya	8907
Maj	Keflavik	8907
Lt Col	Kapaun	8907
Maj	Ankara	8908
Maj	Lajes	8908
Maj	Hickam	8908
Maj	Soesterberg	8909
Maj	Comiso	8910
Capt	Thule	8910
Audit (6784/6796)		
Capt	Osan	8902
Capt	Kadena	8902
Capt	Clark	8905
Capt	Elmendorf	8908
Maj	Osan	8909
Capt	Misawa	8912
Joint		
Capt	Gellenkirchen (6756)	8906
Maj	Munich (6756)	8907
Lt Col	Gellenkirchen (0056)	8907
Maj	Ankara (6736)	8908 (JD)
Lt Col	Izmir (0056)	8910
Maj	Gellenkirchen (6756)	8911 (JD)



NOTES FROM THE:

Auditor General of the Air Force

by Mr John W. Boddie **Autovon 876-4071**

Computer Automation and Audit

Computers! Computers! Computers are now discussed at all levels of management within the Air Force. The computer is definitely a critical tool for decision making as the Air Force goes about the day-to-day business of accomplishing its mission. Without these machines our manpower needs would be substantially higher in all facets of operation and, in today's austere budget climate, cost prohibitive. Because of the changes computers are bringing to the Air Force, the audit community itself has had to change. We can no longer rely on the labor intensive aspects of our work to accomplish the audit mission. The traditional audit steps and methods for auditing Air Force systems and functions need to change. As an Agency, we have undertaken several efforts to help us not only use computer technology internally, but also improve our approach and methods of dealing with information technology audits and management support.

Organizational Improvements: We are taking aggressive action to change from basically a manually oriented operation to one which uses the capabilities of automation. As in the past, the closer we tie into the Air Force's processes the more effective we become and are able to better help management. Some of the more important actions include:

★ Providing the hardware and software tools to automate the audit workplace.
★ Establishing special audit methodology development groups for the express purpose of automating the audit flow.
★ Obtaining controlled on-line access (read only) to those Air Force automated systems most used in our audit work.
★ Developing an automated mail and data transfer network between audit offices using the Defense Data Network capabilities.
★ Creating audit and technical guides, and support activities which help the auditor in using computer technology.
★ Providing ADP training to all auditors which will facilitate the use of and our ability to audit computer technology.

We are just starting to see benefits from these efforts. When the computer is used the quality and depth of audit analysis has improved. Rather than sampling or selecting a set of transaction data, the auditor performs a more complete analysis which improves audit and management perspective of the problems identified. We see the auditor and client personnel spending less time in the gathering and summarization of data in support of audit. We see staff hour savings in both the audit work and administrative tasks performed. Auditors are also becoming more capable of dealing with the complexities of the clients' automated processes.

Audit Methodology Improvement: Several changes are taking place to increase the Audit Agency's effectiveness in conducting computer audits and responding to management requests for audit services. Some of these efforts include:

★ The Information Technology Division is working with our other Division Chiefs to develop a coordinated approach for audit of systems under development and in operation.
★ The Information Technology Division is working with the Air Force Accounting and Finance Center in performing transaction testing audits.
★ The AFLC ADP Modernization Division has been established to provide oversight and audit of the modernization program.
★ Several major Air Force system-under-development projects are being closely monitored in a cooperative effort with management, such as System 2000 and Personnel Concept III.

Conclusion: As you see, we have made a significant commitment to improve how we operate and what we audit in the area of computer technology. Because of the importance and pervasiveness of computer technology in the Air Force, the Audit Agency will continue its aggressive action and look for better ways to serve management.



NOTES FROM:

Headquarters Standard Systems Center

by Mr Pat Foley **Autovon 446-4181**

The Headquarters Standard Systems Center Directorate of Comptroller Systems is continuing its endeavor to provide new and improved software systems and tools for the Air Force Comptroller family. Three of the recently released programs are identified and described below. These initiatives provide major steps forward in using better methods and techniques afforded by computer technology that was only a dream a few short years ago.

Air Force Standard Civilian Automated Pay System

Worldwide implementation of **Increment I**, the processing of time and attendance data using optical mark readers, is nearly complete. Overall, the implementation has progressed smoothly thanks to the hard work of the base civilian pay offices and their MAJCOM representatives.

Increment II of the *Air Force Standard Civilian Automated Pay System* **(AFSCAPS)** will soon begin worldwide implementation at 188 civilian pay offices. This is the last portion of AFSCAPS and will provide online processing for updating employee transactions and accessing historical data on employees. It will also provide an automated interface with the Base Level Personnel System for Air Force civilians and an online input capability for personnel data for those agencies outside of the active Air Force. Finally, it will automate the pay computation for the Fair Labor Standards Amendment. We have taken a long time to carefully develop and test **Increment II** to ensure all entitlements and leave actions are accurately processed and our civilian employees are correctly paid!

As with **Increment I**, we will depend on each MAJCOM to direct the implementation of **Increment II** at their bases. Each MAJCOM will have a lead site to implement the month before the remaining bases receive the new software. We anticipate each MAJCOM to schedule their base implementations over a 3- to 4-month period.

Command Online Accounting and Reporting System

An online command accounting and reporting system is now a reality. The *Command Online Accounting and Reporting System* **(COARS)** development and field testing has been successfully completed and application programs and documentation were shipped to all commands in February 1988. COARS provides online data edit, zero-balance, and adjustment/correction update and inquiry capabilities. Edit and zero-balance error notices are displayed on the user's terminal and available for immediate access. No longer will the user have to wait overnight to receive data input error notices as was the case for the batch-oriented Accounting and Budget Distribution System. All online processing utilizes user-friendly, menu-driven frames. Edit and zero-balance criteria for base submitted Data Base Transfer records remains essentially the same as that contained in the Accounting and Budget Distribution System. Additional features include online scheduling, creation, and execution of Query Language Processor retrievals. This redesign not only totally eliminates the use of punch cards, but also reduces program run time by allowing online error correction to the master data base. By rehosting the command accounting and finance processing from the **Honeywell** to the **UNISYS** computer, a number of issues were eliminated that commands had to manually work around. Many were driven by the classified environment of the **Honeywell** system. **COARS** capabilities also speed up processing and reporting of financial information from Air Force commands to the Air Force Accounting and Finance Center.

General Accounting Microcomputer Processing System

The *General Accounting Microcomputer Processing System* **(GAMPS)** is a new automated tool that will streamline entering and retrieving data from the **UNISYS 1100** computer. Users of the General Accounting and Finance System and the Automated Travel Record/Accounting System have the capability to use **Sperry PCs** and **Zenith-248s** for processing accounting transactions online in an automatic processing mode. Transaction files can also be established offline in advance of actual need and processed from the PC at user discretion. During non-peak work load periods such as lunch time, the input process can be initiated and then the PC may be left unattended while GAMPS takes control of the online processing. This frees the user to perform other tasks while GAMPS generates files of processed and rejected transactions for review or correction once processing is completed.

The offline files may be created using any microcomputer software application that creates a **MS-DOS ACSII** text format. While the Microcomputer Offline Processing System **(MOOPS)** has been traditionally used within accounting and finance to create files, GAMPS accommodates files created by commercially available software. These may include **BASIC** programs, spreadsheet applications (for example **Lotus 1-2-3**, a trademark of Lotus Corporation or Supercalc, a trademark of Computer Associates) or data base management system (for example **D-Base**, a trademark of Ashton Tate, Inc or **ENABLE**, a trademark for the Software Group). Practically applied, GAMPS can speed the process of loading and adjusting budget targets within the General Accounting and Finance System where actual budget data is maintained, analyzed, and distributed using a spreadsheet or data base application.

GAMPS was released Air Force-wide in December 1987. System information, including pictorial overview, implementation procedures, cnfiguration, and processing instructions are documented in **AFM 177-370, Attachment 8**. The next issue of *The Air Force Comptroller* magazine will contain information on additional capabilities and uses of GAMPS.



NOTES FROM THE:

Comptroller Training Division

SHEPPARD TECHNICAL TRAINING CENTER

Maj Thomas W. Koch, Chief **Autovon 736-2098**

Cost Training Update

by Capt Dean Boswell—Chief, Cost Training

J. Duncan Spaeth, the late Shakespearian scholar and crew coach, was fond of saying that he liked rowing as a sport because he would rather be a man who was looking backward and going forward than one who was looking forward and going backward. We in Cost training echo Mr Spaeth's sentiments and feel it is not enough merely to look ahead, we must also move ahead. And at the schoolhouse, Cost training is on the move. We are very optimistic that given recent personnel changes and training planning team meetings, we are on the road to developing the type of training program needed today to carry us into the future.

Instructor Changes: Three new instructors arrived to supplement the Cost Course training staff. One of the new instructors includes myself. I was previously assigned to the Cost Directorate, HQ MAC, Scott AFB IL. I am replacing **Capt Kendall** who has moved over to the Comptroller Staff Officer Course. Also, **Capt (selectee) Mark Stamps** arrived from the 93 BMW/ACC, Castle AFB CA. Lt Stamps, myself, and **Mr Tommy Wiist** will share the responsibility for officer course instruction. **SSgt James W. Ashmore**, our third arrival, came to Cost training from the 3700 CPTS/ACC, Lackland AFB TX. He joins the enlisted course training staff of **TSgt Mark Wilson** and **Ms Nancy Champagne.** These personnel changes bring our combined field experience to over 23 years. This, coupled with 16 years of teaching experience, forms the foundation to provide the technical, critical thinking, and problem-solving skills required by cost analysts to carry them into the next decade.

Course Revision Status: In October and December of 1987, training planning teams met to discuss and develop training standards for officer and enlisted cost training. Members of the teams included representatives from each of the commands as well as SAF/ACC and HQ ATC/TTOC. Overall, while the teams agreed that no significant changes were required to the core curriculum of either course, several areas require additional emphasis. Specific areas identified by the teams include:

- ★ Impact of the Freedom of Information Act
- ★ Cost data sources
- ★ Cost's wartime role
- ★ Operation and application of computers
- ★ Practical application of statistical techniques
- ★ Cost analysis to include Inter-Service Support Agreements
- ★ Economic analysis to include military construction projects, military family housing, lease versus buy, foreign currency exchange rates, inflation indices, and sensitivity analysis.

We plan to implement the revised training standards in our resident courses not later than 1 January 1989. I hasten to add that full implementation is dependent on the continued support of field offices. In order to present the practical application of statistical techniques or the performance of various analyses, we need examples from the field. Submitting offices may delete all references to individuals and organizations if they desire. We are primarily interested in the applications and methodology used to arrive at recommendations. We continue to receive excellent management information products but have few examples of the application of statistical techniques.

Training Equipment: We now have the **Sperry PC Model 500** for use in the classrooms. We will place them into service upon receipt of the software being distributed by SAF/ACCE. Each student will now have an individual computer allowing for more hands-on training and the opportunity to expand computer applications for analysis.

Newsletters: Newsletters provide us with a valuable insight into command initiatives, program status, and current issues. The newsletters are often our only link with the operational Cost environment. We do receive a few newsletters on a routine basis and we are very appreciative. However, there are several we seldom see. If we are not already on your mailing list, please add us on. Our address is **3750 TCHTG/TTGBF, Attn: Cost Training, Sheppard AFB TX 76311-5434.** We look forward to hearing from you.



NOTES FROM THE:

Professional Military Comptroller School

by Lt Col John C. Mutarelli (USA) **Autovon 875-6656**

The Army—Well Entrenched There

The Army, on the ground at the Professional Military Comptroller School **(PMCS)**, Air University, Maxwell AFB AL, since 1972, is well entrenched in this joint comptroller school. Each class has 20 Army students and, of course, there is an Army faculty member. Additionally, more than ten guest Army speakers make presentations to each class. The Army's and Navy's presence is true testimony that PMCS is meeting the DOD's needs for comptrollers/financial management personnel steeped in "jointness."

The Army students (usually 15 civilians and 5 military) represent all comptroller specialties and come from commands and installations worldwide. The Army officers who attend bring a good deal of military experience with them; because they, unlike the Air Force and Navy, serve 8 years in a basic branch prior to choosing an alternate specialty, such as comptrollership. Army students, eager to share their experiences, are an integral part of the "jointness" at PMCS.

An Army representative resides on the faculty. This Army officer is usually a senior lieutenant colonel with a vast variety of experience. Just like other faculty members, he is responsible for one of the nine blocks of instruction at PMCS. Additionally, he lecturers to the class on how the Army is organized. This lecture sets the background for later presentations by distinguished Army speakers. Having a "green suiter" on the faculty is absolutely essential to the PMCS mission.

At PMCS there is a need to integrate service perspectives to prepare students for the many comptroller jobs throughout DOD. The Army guest speakers show there is a uniqueness to each service's mission, but there is also an understanding necessary of each service's mission. The Army guest lecturers present the "Army Story" from their perspective and from the area of the financial management community that they represent.

Early in each class, the Army's Director of Plans, Analysis and Evaluation [the Army's programmer] makes a detailed presentation on how the Army builds its Program Objective Memorandum **(POM)**. He is usually followed a little later in the course by a representative from the Office of the Deputy Chief of Staff, Personnel, HQ DA, who complements programming lectures by talking about manpower programming.

Budgeting in the Army is covered by the Director of Army Budget, who discusses the Army budget process and current budget status and the Director for O&M in the Army who is a joint presenter on O&M Day when each service presents a briefing on O&M issues.

The Comptroller of the Army or the Deputy speaks to each class on financial management in the Army. They give a broad perspective on comptrollership—drawing heavily from their long financial management careers. The Major Command Comptroller perspective is given on a rotating basis by the Deputy Chief of Staff Resource Management, Training and Doctrine Command, and Forces Command.

On Finance and Accounting Day, the Commander of the Army Finance and Accounting Center joins the other service Finance and Accounting heads to present current initiatives in finance and accounting. The joint Q & A period is most informative and keenly displays the interservice camaraderie of the F&A communities.

With the recent emphasis on nonappropriated funds, the Commander of the Army's Soldier and Community Support Center gives an in-depth discussion on MWR fund management. Continuing with the nonappropriated theme, the Commander of the Army Air Force Exchange Service **(AAFES)**, on a rotating basis with the Deputy Commander, presents an interesting lecture on how AAFES operates and generates funds for the services.

On the acquisition side of financial management, the Army Material Command, Deputy Chief of Staff for Resource Management, teams up with the Comptroller of Air Force Logistics Command for service presentations and a joint Q&A period. They discuss the management of Procurement, R&D, and revolving funds.

Additionally, the Army Auditor General and the Army Chief of Internal Review often take part in the Audit Day presentations. Also, on Career Day, Army civilian career program and military personnel center representatives meet with Army students.

Well then, "What does the Army bring to PMCS?" It brings a joint perspective and a whole lot more—dedicated students of various backgrounds, knowledge and experience; and a host of high ranking speakers who, with commitment, competence and candor, share with the class what the Army is all about.

PMCS Graduates: Class 88-B Graduated 14 Mar 1988

Their names, ranks, and "Idea" paper titles are listed below.

U.S. Air Force *(32)*

Adair, William G., Maj—LD74059A—*Improvements to the AF Board Structure During Budget Reductions*
Blucker, Patrick D., GM-13—LD74002A—*Better Management of Civilian Payroll*
Dilly, Robert L., Maj—LD74009A—*Enforcement of Comptroller General Decision B165911 throughout AF*
Dunbar, Martin Jr, Maj—LD74010A—*People and Management Control: In Search of Leadership*
Gaydosh, Leon D., GM-13—LD74016A—*Establishing A Formal Training Office*
Harrigan, James L., GS-12—LD74020A—*Effective Contract Management—Depot Maintenance*
Harrison, Glenn H., Maj—LD74021A—*Field Grade Manning in the AF Comptroller—Will It Ever Get Better?*
Heldt, Sharon Ann, GM-14—LD74022A—*Automation of Paying and Collecting Functions in the Agent Office Under Wartime*
Hiles, Gail M., GS-12—LD74025A—*Today's Comptroller and Participative Management*
Jackson, Jack B., GM-14—LD74026A—*Appropriation Accounting Restriction Impedes the Cost Effectiveness of the DOD*
Jones, Bob J., GM-14—LD74027A—*Time and Attendance Reporting: Exception Should Be the Rule*
Juntikka, Mary J., Maj—LD74028A—*Base Level Annual Financial Plan*
Kojzarek, Henry, Maj—LD74031A—*Military vs Civilian Accounting & Finance Officers*
Larson, Catherine S., GS-13—LD74032A—*Credibility in Management of Major Weapons System Acquisition vs Bureaucracy*
Leath, Roger C., Maj—LD74033A—*Career Planning for the Comptroller Career in Accounting & Finance*
Lindskog, Henry R., GS-12—LD74034A—*Accounting & Finance—Do More With Less Again?*
Michaud, Richard P., LTC—LD74037A—*How to Improve Training in the Cost Analysis Career Field*
Morris, Earl B., GS-12—LD74050A—*Foreign Military Sales Reimbursements: A Need for Concern*
Munn, Robert L., LTC—LD74038A—*Support for Unified Command Headquarters—Some Issues*
O'Hara, Thomas E., GM-13—LD74041A—*Standardization of Comptroller System Functions*
Ross, Fred N., GM-13—LD74044A—*Stress Burnout: Is Cross Utilization Working?*
Scharabok, Kenneth G., GM-13—LD74048A—*Using Expert Systems—Look Before You Leap*
Schramm, Robert E., Maj—LD74049A—*AFO Emergency Recovery Actions: The Chanute AFO Roof Collapse*
Schroeder, Bruce A., Maj—LD74052A—*Down from the Tower of Bable—The Direction to Take for PC Productivity*
Stanton, David W., GS-12—LD74054A—*Trade Offs and Compromise in the Design of a Management Information System*
Sullivan, Alfred, GS-12—LD74055A—*Take Advantage of Resource Management*
Tolar, Douglas S., GM-13—LD74057A—*Economic and Strategic Implications of Defense Contractors' Multi-National Interrelationships*
Tuttle, Christopher C., GM-14—LD74060A—*Improvement of System Program Office Cost Analysis*
Walkowski, Stanley A., GM-13—LD74063A—*Training the Operational Auditor*
Wallace, Randall B., GS-12—LD74064A—*The Prompt Payment Act: Do We Save Money?*
Williams, Karen A., GS-12—LD74066A—*Changing Guidelines for International Program*
Zilius, Vincent, GM-14—LD74067A—*Security Over Integrated Data Bases*

To obtain microfiche copies of Idea Papers write to:

Defense Logistics Studies Information Exchange
ATTN: DRXMC-D
U.S. Army Logistics Management Center
Fort Lee, VA 23801-6043

AUTOVON: 687-2240

Include the Logistics Document Number (LD) in your request.

U.S. Army *(20)*

Bryant, Bobby E., GS-13—LD74003A—*Army Automation Planning through Implementation: A Major Disconnect*
Buff, Robert Y., LTC—LD74004A—*Maximizing Army Reserve Training with Limited Dollars: A Management Viewpoint*
Cline, Richard A., Maj—LD74005A—*Coping with Public Entrepreneurship*
Elam, John R., LTC—LD74011A—*FMS Financial Management Improvement Program Dilemma*
Elliott, Donald M., Maj—LD74012A—*CINC Oriented PPBS*
Faleide, Mark A., GM-14—LD74013A—*Army Garrison Support Operation Funding: Let's Fix It*
George, Celestino, GS-13—LD74017A—*Funding for Industrial Base Costs at US Army Ammunition Plants*
Haider, Timothy J., GM-14—LD74019A—*How About an Economic Incentive?*
Helmly, James R., GM-14—LD74023A—*Strength and Weakness in Our Defense Planning*
Klein, Sherry L., GM-13—LD74029A—*The Systems Integration Plan*
Lynch, Manfred—LD74035A—*Commodity MDEP's: A Good Idea Gone Bad*
Medina, Alicia A., GS-12—LD74036A—*Changing Army Account Code Structure in Two Areas: Family Housing and Travel Advances*
Neenan, Michael R., LTC—LD74039A—*Comptroller Career Progression for Army Guard and Reserve Officers*
Routon, Darrell, GS-12—LD74045A—*Why Not Paperless Forms Literature and Reserve Worksheets?*
Rowan, James D.—LD74046A—*Design to Cost (DTC): A Concept in Trouble*
Russell, Don K., GM-13—LD74047A—*Reserve Pay—Moving On*
Shipley, John E., GM-13—LD74053A—*Third Party Contracting at Army Ammunition Plants*
Tate, Wallace E., GS-12—LD74056A—*Meeting Madness: Who Called This Meeting*
Waldo, Bart K., Maj—LD74062A—*Automating the TRADOC Long Range Plan*
Williams, Arthur T., GM-13—LD74065A—*Installation Commander's Financial Flexibility—And the Challenge of External MG*

U.S. Navy/Marine Corps *(10)*

Berube, Raymond E., LT—LD74001A—*Cost Estimating Techniques for SOA Electronic Extensions*
Conner, Frank H., GS-12—LD74006A—*Career Planning for the RDTE,N Budget Field*
Davis, Glorianne M., LT—LD74008A—*Internal Controls in the Navy Medical Department*
Fitzgerald, Elnora B., GS-12—LD74014A—*Accuracy of Budget Execution in the Navy*
Gaa, Patrick J., CDR—LD74015A—*The Budget Process within a Unified Command*
Knobloch, Kurt B., LT—LD74030A—*Restructure Management: Key Factors for Consideration*
Pillifant, Cleve B., Maj—LD74042A—*Proposal for a Financial Management Subsystem for the Sassy Management Unit*
Przybylek, Richard, GS-12—LD74043A—*Integrating the Microcomputer in the Design of Management Information Systems*
Scott, Craig R., LT—LD74051A—*Computer Acquisition Program, Operating Support Planning and Budgeting*
Tolley, Larry D., GM-13—LD74058A—*Computerization of the Federal Government: Evolution or Revolution*

Others *(4)*

Gulla, Frank W. Jr, GS-13—LD74018A—*Evaluating the Internal Management Control Program within DOD*—**(DOD)**
Herzing, Henry F., GS-13—LD74024A—*Automating the Financial Extension Process*—**(NSA)**
Nikkel, Katharine K., GM-15—LD74040A—*If People Are an Important Resource, Why Do We Treat Them Like Disposable Goods?*—**(DLA)**
Verna, Valerie, GS-12—LD74061A—*Consolidation of Three Personnel Resource Offices within DLA*—**(DLA)**

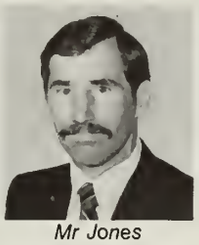
PROMOTIONS



Mr Coleman



Mr Crocker



Mr Jones

Mr Arthur J. Coleman (GM-15) is Comptroller, Headquarters Air Force Commissary Service, Kelly AFB TX.
Mr Larry D. Crocker (GM-15) is Chief, Plans and Programs Division (AFAFC/FSX), Air Force Accounting and Finance Center, Denver CO.
Mr Alvin P. (Pete) Jones (GM-15) is Assistant DCS/Comptroller, Headquarters Air Force Communications Command, Scott AFB IL.
Mr Lewis J. Gehrs (GM-15) is Deputy Director of Budget, Headquarters Military Airlift Comomand, Scott AFB IL. **(No photo available.)**

Air Force Accounting & Finance Center

Adams, Robert J., to LTC; AFAFC/CW
Clay, Josephine (Jo), to GS-12; AFAFC/TCA
Coet, John R., to GS-12; AFAFC/RPSA
Duval, Audrey C., to GS-12; AFAFC/RPSA
Edwards, Sally A. L., to GM-13; AFAFC/XSGC
Faulkner, Ronald R., to GS-12; AFAFC/XSGC
Gawkoski, Nancy K., to GS-12; AFAFC/FSBA
Meister, Marilyn J., to GS-12;AFAFC/XSGB
Walls, John C. Jr, to SMSgt; AFAFC/ACF
Winkler, Linda R., to GS-12; AFAFC/PA

Air Force Systems Command

Anders, Monica A., to GS-12; ASD/ACCR
Andreaggi, Jane S., to GM-13; ASD/ACPM
Asher, Jay D., to GS-13; ASD/ACBM
Balster, Daniel L., to GS-12; ASD/ACCR
Boysel, Cheryl L., to GS-12; ASD/ACPM
Carter, James F., to GS-12; BMO/ACI
Conard, Darlene, to GS-13; ASD/ACCR
Cooper, Terry L., to GM-14; AD/ACP-YBG
Ferrier, Charlene D., to GS-13; SD/ACBI
Gaston, Janet M., to GS-12; ASD/ACCR
Hendrickson, Henry F., to GS-12; ASD/ACPM
Kinlin, Donna C., to GS-12; ASD/ACPM
Lavoy, Renee D., to GS-12; ASD/ACPM
Lombardi, Norman C., to GS-12; ESD/IMM
Miniard, Helen J., to GM-14; ASD/ACPM
Morningstar, Cathie A., to GS-13; ASD/ACBM
Nasal, Leona, to GM-14; ASD/ACBM
Nelson, Gregory J., to GS-13; ASD/ACBM
Nichols, Jo Ann, to GS-12; ASD/ACCC
Nichwitz, Mark W., to GS-12; ASD/ACPM
Oda, Kathryn J., to GS-12; ASD/ACPM
Pee, Carl, to GS-13; AFFTC/ACR
Pesola, Maryetta, to Maj; RADC/ACFA
Plummer, Jeffrey H., to GS-13, ASD/ACBM
Pritchard, Linda S., to GS-12; AD/ACBR
Pritcher, Wayne E., to Maj; AFSC/ACCI
Puller, Gail P., to GM-14; ASD/ACPM
Ruffner, Kathy A., to GM-14; ASD/ACPM
Schubert, Mark D., to Maj; BMO/ACP
Simms, Gerald S., to GS-13; ASD/ACCM
Spiess, Craig W., to LTC; BMO/MGP
Stevens, Ansley D., to GS-13; ESD/TC-5
Sweeney, Lawrence E., to LTC; BMO/ACP
Swift, Lynne M., to GS-12; ASD/ACPM

AF Systems Command *(Cont'd)*

Taylor Douglas A., to GM-14; ASD/ACCR
Valore, Frances V., to GM-14; AFSC/ACCI
Venis, John E., to GM-14; ASD/ACPM
Vu Kim-Nui Hui, to GS-12; ASD/ACCR
Wolff, Mary T., to GS-12; ASD/ACCR
Wurst, Walter H., to GM-14; ASD/ACPM
Yoshida, Vicky, to GS-12; BMO/ACC

U.S. Air Force Academy

Redfield, Steven A., to LTC; HQ USAFA/ACF

Air Training Command

Bailey, Jerry A., to GS-13; HQ SARPMA/ACC
Murphy, Benny D., to SMSgt; HQ ATC/ACFF

Air Force Logistics Command

Johnson, David W., to Maj; 2750 ABW/ACB

Strategic Air Command

Blackburn, Steven R., to SMSgt; HQ SAC/ACFP
Collard, Thomas J., to SMSgt; Andersen AFB/ACF

Air Force Electronic Security Command

Gaffey, Patrick W., to GM-13; HQ ESC/ACC

Alaskan Air Command

Domangue, Chris A., to Maj; 343 CPTS/AC

Tactical Air Command

Henson, James K., to SMSgt; HQ TAC/ACFP
Nixon, John R., to SMSgt; USAFTFWC/ACB

Pacific Air Forces

Quezada, Hugo V., to SMSgt; 51 CPTS/ACF
Morehouse, Carl R., to SMSgt; 3 CPTS/ACF

U.S. Air Forces in Europe

Dorr, Robert C., to SMSgt; HQ USAFE/ACFQ
Rucker, Robert, to SMSgt; 52 CPTS/ACC

Military Airlift Command

Brooks, Daniel A., to CMSgt; 314 TAW/ACFQ
Dowdy, Mary A., to GS-12; HQ MAC/ACFA
Fagan, Harold P., to Maj; HQ MAC/ACC
Glover, Kenneth J., LTC; HQ MAC/ACBO
Harper, William F. III, to SMSgt; HQ MAC/ACF
Holmes, Todd J., to Maj; HQ MAC/ACBS
Hurst, Jeffrey M., to Maj; 375 AAW/ACB
Jones, Ellis, to CMSgt; HQ MAC/ACBO
McNabney, Robert, to GM-13; HQ MAC/ACIA
Maddox, William P., to GS-12; 438 MAW/ACF
Mergel, Connie K., to SMSgt; 443 MAW/AC
Smith, Jerry S., to GS-12; 1367 AVS/ACB
Speake, Jack E., to Maj; HQ MAC/AC
Spencer, Larry O., to Maj; HQ MAC/ACBO
Taylor, Addis, to Maj; 5 WW/ACFM
Wadleigh, Harold H., to GS-12; HQ MAC/ACF

Air Force Reserve

Anderson, Mel, to GS-12; 917 TFW/ACB
Brill, Gerald R., to GS-12; 907 TAG/AC
Gingerich, Doris O., to GS-12; HQ AFRES/ACBOP
Hickey, Bonifay R., to GS-12; 926 TFG/AC
Mackall, Chester A., to GM-13; HQ AFRES/ACBR
Riley, Dinzel L., to GS-12; HQ AFRES/ACBOT

National Guard Bureau

Prewitt, Marcia A., to Maj; ANGSC/ACC

RETIREMENTS


Col Cunniff


Col Daugherty


Col Pawlak


Mr Ottensmeier


Col Venezia

Col Paul J. Cunniff, Jr was Comptroller, Space Division (AFSC), Los Angeles AFS CA *(24 years of service).*

Col James R. Daugherty was DCS/Comptroller, Headquarters Air Force Communications Command, Scott AFB IL *(26 years of service).*

Col Stanfield Frost, Jr was Comptroller, San Antonio Air Logistics Center (AFLC), Kelly AFB TX *(26 years of service).* ***(No photo available.)***

Mr Donald V. Lincoln (GM-15) was Technical Director, Directorate of Cost, Headquarters Air Force Systems Command, Andrews AFB MD *(31 years of service).* ***(No photo available.)***

Col Harry J. Pawlak was Comptroller, Eastern Space and Missile Center (AFSC), Patrick AFB FL *(30 years of service).*

Mr Ronald E. Riley (GM-15) was Director of Program Control, Headquarters Aeronautical Systems Division (AFSC), Wright-Patterson AFB OH *(30 years of service).* ***(No photo available.)***

Mr Norbert J. Ottensmeier (GM-15) was Deputy Director of Indstrial Fund, Headquarters Military Airlift Command, Scott AFB IL *(31½ years of service).*

Col Robert A. Venezia was Comptroller, Human Systems Division (AFSC), Brooks AFB TX *(over 21 years of service).*

Alaskan Air Command

Clouse, Gary K., LTC; HQ AAC/AC
Doiel, George W., SMSgt; 21 CPTS/ACF

Air Training Command

Anderson, Margarete, GS-5; Mather AFB/ACFPC
Austin, Connie, GS-7; Reese AFB/ACFPT
Collett, Peggy M., GS-5; Randolph AFB/ACFPC
Davis, Ray E., GS-12; HQ SARPMA/ACFR
Doshier, Donald R., GS-7; Reese AFB/ACFA
Durocher, Delia C., GS-5; Lackland AFB/ACF
Estes, Virginia, GS-6; Columbus AFB/ACA
Forney, Betty, GS-7; Sheppard AFB/ACA
Garrett, Joe D., GS-5; Keesler AFB/ACFF
Hayes, Marjorie A., GS-7; Lackland AFB/ACF
King, Patricia S., GS-12; Keesler AFB/ACC
Knecht, Melvin W., GS-7; Lackland AFB/ACF
Knecht, Shirley J., GS-9; Lackland AFB/ACF
Lloyd, Garland R., GM-13; Randolph AFB/ACF
Love, Francine, GM-13; Sheppard AFB/ACFAS
Matthews, Lorraine, GS-4; Sheppard AFB/ACF
McLeod, Bobby H., GS-4; Chanute AFB/ACF
Meloni, Frank L., GS-7; HQ SARPMA/ACFR
Osborn, Betty M., GS-7; Chanute AFB/ACF
Parks, Dallas D., GS-12; Lackland AFB/ACC
Payne, Sue, GS-6; Columbus AFB/ACA
Ramirez, Yolanda, GS-5; Lackland AFB/ACF
Randel, Melvena R., GS-7; Vance AFB/ACB
Rice, Mary G., GS-4; Chanute AFB/ACF
Richardson, Mildred M., GS-7; Keesler AFB/ACF
Richeman, Lois M., GS-5; Chanute AFB/ACFAS
Ruehling, Carl B., GS-11; Columbus AFB/ACC
Sapp, Virginia R., GS-7; Chanute AFB/ACA
Savage, Bill, GS-7; Columbus AFB/ACF
Shelton, Barbara B., GS-9; Keesler AFB/ACF
Smith, William H., GS-12; HQ ATC/ACFF
Synder, Edith, GS-11; Mather AFB/ACB
Todd, Charles, GS-6; Columbus AFB/AC
Trease, Olivia, GS-4; Laughlin AFB/AC
Walker, Frances, GS-8; Reese AFB/ACFM
Wall, Betty T., GS-6; Keesler AFB/AC

Accounting & Finance Center

Archambault, Henry R., CMSgt; AFAFC/TCA
Ashcraft, Ron L., GS-11; AFAFC/RPEM
Austin, Sidney M., GS-4; AFAFC/SC
Bechtold, Charles F., GM-13; AFAFC/RPSB
Belohlavy, Steve, GS-12; AFAFC/TCSB
Boyce, Clifford G., GS-12; AFAFC/XSPA
Brown, Bill F., GS-9; AFAFC/AJF
Bryant, Joy C., GS-11; AFAFC/DAP
Burns, Beverly J., GS-9; AFAFC/RME
Buxton, Richard L., GS-12; AFAFC/XSPAB
Carrier, Maude, GS-7; AFAFC/TCAT
Chenault, David, GS-11; AFAFC/SC
Cline, Betty, GS-5; AFAFC/RPTBB
Cordova, Jose A., GS-11; AFAFC/CPS
Driscoll, Bonnie L., GS-11; AFAFC/SC
Dunning, Larry M., GS-12; AFAFC/DAP
Gibson, Robert J. Jr, GM-13; AFAFC/XSPAC
Griffis, Jerry, GS-12; AFAFC/TCRCM
Henry, Joseph P., GS-12; AFAFC/ACR
Hollowell, Charles L., GM-14; AFAFC/XSG
Horton, Margaret L., GS-9; AFAFC/ACFA
Hutton, Chuck, GM-13; AFAFC/TCRCW
Johnson, Robert E., GS-12; AFAFC/SC
Kamminga, Charline, GS-7; AFAFC/MPPBI
Litz, Beatrice V., GS-9; AFAFC/FSRCC
Parker, Mertis J., GS-7; AFAFC/RPBSC
Reisner, Tommie, GS-6; AFAFC/MPPB2
Rodriguez, Olivia, GS-7; AFAFC/MPAD
Smith, Carl, GS-12; AFAFC/MPGJ
Stanton, Charlene E., GS-9; AFAFC/AJF
Stark, Marguerite S., GS-9; AFAFC/SC
Stewart, Eleanor, GS-6; AFAFC/TCRCW
Stoll, Henry, GS-12; AFAFC/MPJC
Whitt, Zella D., GS-5;AFAFC/FSRCC

Military Airlift Command

Agnew, Glenn A., GS-12; HQ MAC/ACBC
Ashwell, Charles, TSgt; 375 AAW/ACF
Atkison, Bettye G., GS-12; 39 ARRW/AC
Berkerle, John F., GM-13; HQ MAC/ACBC
Blinn, Edna M., GS-7; HQ MAC/ACIAC
Cannon, Bertha, GS-6; 1606 ABW/ACFPC
Conklin, Carol, GS-5; 63 MAW/ACFPT-V
Duran, Emma S., GS-6; 1606 ABW/ACFM
Evan, Shirley K., GS-6; 438 MAW/ACFC
Fisher, Ronald D., MSgt; 438 MAW/ACFM
Gentry, Janice S., GS-5; 62 MAW/ACFP
Grow, Millie, GS-8; 60 MAW/ACFD
Hanson, Mary Lou, GS-11; 60 MAW/ACB
Hart, Jean L., GS-6; HQ MAC/ACI
Hilchey, Fred, GS-5; 60 MAW/ACFD
Hill, Nancy J., GS-11; HQ MAC/ACX
Leonard, M. H., GS-7; 438 MAW/ACFPC
Matney, Waneta C., GS-9; 62 MAW/ACFT
Mattox, Kathleen, GS-9; 5 WW/ACFM
McCulley, Shirley, GS-6; 436 MAW/ACFC
McGhee, Lala, GS-9; 436 MAW/ACB
Miyamura, Franklin M., GS-11; 834 ALD/ACB
Morgan, Twyla, A1C; 60 MAW/ACFPM
Morris, Robert J., CMSgt; 438 MAW/ACF
Parsons, McKeith O., GS-13; HQ MAC/ACIA
Parsons, Sylvia F., GS-11; 375 AAW/ACB
Penn, Lester G., GS-12; 438 MAW/ACF
Petik, James D., GS-7; 1606 ABW/ACFM
Perez, Irma R., GS-7; HQ MAC/ACIAD
Quintana, Vivian, GS-7; 1606 MAW/ACFA
Ridgely, Lorraine C., GS-11; 1776 ABW/AC
Roithmeier, H. O., CMSgt; 1 SOW/ACF
Rose, Rosemary, GS-5; 436 MAW/ACFD
Servilla, Loraine J., GS-6; 1606 ABW/ACFPC
Smith, Almalee, GS-7; 63 MAW/ACFMS
Thomas, Freda, GS-6; 60 MAW/ACFPT
Treece, Bonnie, GS-9; HQ MAC/ACF
Ulloa, Nellie, GS-8; 63 MAW/ACFMS
Vincent, Betty, GS-6; 436 MAW/ACFPT
Williams, Joanna L., GS-11; 62 MAW/ACB
Wilson, Betty A., GS-12; HQ MAC/ACB
Yogerst, Jane, GS-8; 1 SOW/ACFM

RETIREMENTS. . . (Continued)

Air Force Systems Command

Ames, Quinn E. Jr, GS-13; ASD/ACBM
Arnold, Jack T., GM-14; ASD/ACF
Bason, Virginia, GS-7; AFCMD/ACFA
Billard, Beatrice M., GS-12; ASD/ACPM
Bishop, Betsy, GS-9; ESMC/ACFQ
Boyd, Alice J., GS-6; ASD/ACF
Bronson, Shirley R., GS-13; SD/ACCI
Chewning, Dottie, GS-8; ESMC/ACJF
Clark, Joyce A., GM-14; ASD/ACBM
Cofield, Mildred L., GS-8; AFSC/ACFA
Cook, George M., GM-14; BMO/ACC
Costello, Mary, GS-11; RADC/ACB
Craig, Willie, GS-12; ASD/ACPM
Cummings, David L.B., TSgt; AD/ACFA
Davis, Charles D., GM-14; ESMC/ACB
Edge, J. Phil, GS-7; AD/ACFP
Falterman, Annie, GS-7; ESMC/ACFM
Flint, Janet L., GS-12; ASD/ACPM
Floyd, Virginia (Faye), GS-7; AFFTC/ACF
Fouche, Donald E., GM-13; AFSC/ACBO
Fraley, Evelyn, GS-11; ESMC/ACBP
France, Orval H., GS-12; ASD/ACPM
Freedman, Hazel L., GS-14; SD/ACCE
Fulwiler, Richard E., GS-12; ASD/ACPM
Hearon, Opal F., GS-9; AD/ACP-YGG
Hooper, Bertha S., GS-8; AD/ACFA
Kelley, Augustus, Maj; ASD/ACPM
Knepper, Dalephon, GS-12; ESMC/ACBM
Lee, Kathryn E., GS-7; HSD/ACF
Long, Paul R. Sr, GS-12; ASD/ACPM
Lytle, Barbara J., GS-5; ASD/ACPM
Marelli, Frances A., GM-14; ESD/ACBP
Marsden, Josephine M., GS-12; HSD/ACC
McMahon, Edward W., GS-12; ESD/IMI
Meola, Armando A., GS-7; AD/ACP
Miller, Mary J., GS-5; HSD/ACF
Mills, Estelle E., GS-11; ASD/ACPM
Moreno, Jennie M., GS-5; ASD/ACPM
Mosby, Eva, GS-11; AFSC/ACBO
McKamey, James E., GS-12; ASD/ACPM
Noones, Phyllis, GS-12; ESD/AVBX
Pacella, H.W., LTC; AFSC/ACBM
Reagan, Betty J., GS-9; HSD/ACF
Robinson, Annie M., GS-7; ASD/ACF
Royal, Betty A., GS-6; AD/AC
Royce, Joyce M., GS-8; HSD/ACF
Ryan, Teresa A., GS-11; ESD/ACBO
Sams, Dorothy R., GM-13; AFSC/ACXR
Seela, L. Donald, GS-13; ASD/ACPM
Smith, Shirley V., GS-11; AD/ACP-XPB
Smith, Walter E., GS-12; ASD/ACPM
Stem, Evelyn, GS-5; ESMC/ACFPC
Stewart, Robert D., GS-12; AD/ACP-YQX
Tillerson, Billie E., GM-13; AD/ACCE
Tucker, Margaret M., GM-13; AD/ACP-YBG

AF Systems Command *(Cont'd)*

Uhl, Betty M., GS-12; ASD/ACPM
Van, Lucy, GS-9; ESMC/ACB
Weeks, Tommie, GS-7; ESMC/ACFM
Whiddon, Minnie S., GS-7; AD/ACFM
Wilson, Alta, GS-10; AFCMD/ACA
Wilson, Barbara, GS-12; ESMC/ACBM

Electronic Security Command

Johnson, Robert A., LTC; HQ ESC/ACB

U.S. Air Forces in Europe

Barthelmes, Adolf, C-6; 50 CPTS/ACFMF
Ethridge, Don B., MSgt; 36 CPTS/ACF
Larue, Anthony J., MSgt; 32 TFS/ACFPT

Pacific Air Forces

Bauman, Robert H., Maj; HQ PACAF/ACC
Thomas, Brian P., SMSgt; HQ PACAF/ACFA

Air Force Logistics Command

Adams, Ardell, GS-12; OO-ALC/ACC
Brown, William M. Jr, GS-12; WR-ALC/ACFQ
Burke, John, GS-12; SA-ALC/ACBO
Hamlin, Betty M., GS-5; WR-ALC/ACFMBA
Ledbetter, Esker L., GS-12; OC-ALC/ACC
Mezenen, Marlene, GS-7; OO-ALC/ACFSA
Odle, Jessie, GS-7; OO-ALC/ACFM
Powell, Vera, GS-11; OO-ALC/ACC
Steele, Gwen P., GS-5; OC-ALC/ACFSC

AF Off of Special Investigations

Hacker, Brian M., LTC; HQ AFOSI/AC

AF Communications Command

Guglielmo, Joan F., GS-12; HQ AFCC/ACO
Rose, George P., TSgt; HQ AFCC/ACO
Tjaden, Betty A., GS-12; HQ AFCC/ACCC
Troxell, M., Chief; HQ ACD/ACF
Vela, Dorothy L., GS-12; HQ EID/ACB
Willis, Fred, GS-12; HQ EID/ACD

U.S. Space Command

Tucker, John C., Maj; HQ USSPACECOM/ACB

Strategic Air Command

Brewton, Ruth A., GS-9; Castle AFB/ACFM
Craighead, James R., TSgt; Andersen AFB/ACC
Edwards, Frances J., GS-9; Vandenberg AFB/ACFM
Hodges, Ruth C., GS-9; Castle AFB/ACFA
Key, Kenneth D., CMSgt; Offutt AFB/ACF
Knowles, Roger D., LTC; 8AF/AC
Myran, John P., LTC; HQ SAC/ACF
Wernick, Allan W., SMSgt; HQ SAC/ACB
Welsh, Billy A., Maj; Barksdale AFB/AC

Tactical Air Command

Bridwell, Marie G., GS-9; USAFTFWC/ACC
Cannon, Edward, LTC; 831 AD/AC
DeWitt, Helen B.; 836 AD/ACFPC
Ferguson, Margie N., GS-9; 347 TFW/ACFM
Francis, Donal, MSgt; 833 AD/ACB
Grater, James E., Capt; TAC/AC
Griffith, Valerie C.; 836 AD/ACFQ
Guy, Eillen T., MSgt; 833 AD/AC
Johnston, Operree O., GS-7; 347 TFW/ACFM
Lewis, Evelyn, GS-7; 833 AD/ACF
Mathews, Jerry W., CMSgt; AFI/ACF
McKinney, Harry C., TSgt; 833 AD/ACF
Perales, Juanita; 836 AD/ACFPC
Piotrowski, Sara; 836 AD/ACFM
Seppala, Kari M., MSgt; 213 TFW/ACF
Smith, Melvena A.; 836 AD/ACFM
Tindell, Theodore T., GS-11; USAFTFWC/ACC
Tomberlin, Joyce, GS-11; 67 TFW/ACB

Air University

Adams, Mavis S., GS-9; AU/ACFA
Ragsdale, Dottie S., GS-10; AU/ACFM

AF Commissary Service

Pue, David L., GS-12; HQ AFCOMS/ACY
Scharf, Edwin E., GS-12; HQ AFCOMS/ACY

Air Force Reserve

Craig, Victor M., GS-11; 349 MAW/ACB
Goff, Edward K., MSgt; HQ AFRES/AC

General Officer Reassignments



Major General Charles D. Metcalf

From: **Deputy Chief of Staff/Comptroller HQ Air Force Logistics Commmand Wright-Patterson AFB Ohio**

To: **Asst Comptroller, Accounting & Finance; Commander, AF Accounting & Finance Center Denver Colorado**



Brigadier General M. L. Haines

From: **Deputy Comptroller, Cost & Economics; Commander, Air Force Cost Center Washington DC**

To: **Deputy Chief of Staff, Comptroller HQ Air Force Logistics Command Wright-Patterson AFB Ohio**

New Mobilization Assistant to the Comptroller



Brigadier General Richard A. Freytag is the new Mobilization Assistant **(IMA)** to the Comptroller of the Air Force, succeeding Brigadier General George W. Miller III (USAFR Ret).

General Freytag was born 26 October 1933 in Chicago. He was raised in Lake Forest IL, and prepared for college at Lake Forest Academy. He received a bachelor of arts degree in English from Trinity College, Hartford CT, in 1955, and a master's degree in business administration from Harvard University in 1961. In 1970 he was awarded a National City Foundation scholarship to attend Massachusetts Institute of Technology as an Alfred P. Sloan fellow, where he received a master of science degree in management in 1971. His thesis was awarded the Institute's Brooks Prize. The general's military education includes the Reserve Senior Officer Professional Military Education course at the Air War College in 1979; Industrial College of the Armed Forces course, by correspondence, in 1980; and the Reserve Components National Security course at National Defense University in 1984.

The general was commissioned a second lieutenant through the AFROTC program and entered the U.S. Air Force in April 1956. He completed primary pilot training at Graham AB, and basic single engine jet training at Laredo AFB TX, where he received his pilot wings in June 1957. He then received advanced combat crew training in F-84s at Luke AFB AZ, and in F-100s at Nellis AFB NV. He subsequently joined the first class of fighter pilots to complete advanced survival training at Stead AFB NV.

In March 1958 General Freytag was assigned as an F-100 pilot with the 44th Tactical Fighter Squadron at Kadena AB, Okinawa, and in October 1958 he was additionally assigned as an air operations duty officer for the 18th Tactical Fighter Wing at Kadena. In March 1959 he completed active military service and returned to civilian life.

The general's first Reserve assignment was with the Directorate of Targets, Headquarters 5th Air Force, Fuchu AS, Japan, where he served from August 1963 to December 1970 while managing overseas branches of Citibank. During this period he additionally trained with U.S. Army civil affairs groups in Tokyo, Japan; Taipei, Taiwan; and Seoul, South Korea. In 1971 General Freytag was assigned to the 9212th Air Reserve Squadron in Manhattan, NY. In 1973 he transferred as Citicorp's Senior Officer in the Field—Hong Kong, and was attached to the U.S. Air Force Liaison Office in the British Crown Colony.

General Freytag returned to the U.S. in 1976 and was assigned to the Concept Development Division, Directorate of Concepts, at the Pentagon, Washington DC. In 1978 he was assigned to the Long Range Plans Division under the Deputy Director for Doctrine, Strategy and Plans Integration at Air Force headquarters.

From May 1983 until he took over his present duties as Mobilization Assistant to the Comptroller of the Air Force, General Freytag was assigned as the Mobilization Assistant to the Assistant Deputy Chief of Staff for Plans and Operations, Headquarters U.S. Air Force, Washington DC.

His military decorations and awards include the Meritorious Service Medal with one oak lead cluster, Air Force Outstanding Unit Award, Air Force Organizational Excellence Award, National Defense Service Medal, Armed Forces Expeditionary Medal, Air Force Longevity Service Award Ribbon with five oak leaf clusters, Armed Forces Reserve Medal with hourglass device and the Small Arms Expert Marksmanship Ribbon.

In his civilian capacity, General Freytag is President and Chief Executive Officer of Citicorp Banking Corporation, headquartered in Wilmington DE.

General Freytag was promoted to brigadier general 22 January 1986, with the same date of rank.

SES Reassignments



Mr Amlin

Effective 21 March 1988, Mr Gary W. Amlin became the Deputy Comptroller of the Air Force for Financial Policy and Banking. In this capacity he serves as the Secretariat focal point for Air Force financial policy matters. He is responsible for liaison with the Office of the Secretary of Defense, Office of Management and Budget, Treasury Department, and the General Accounting Office on accounting, finance, banking, management improvement and internal control. Mr Amlin is responsible for liaison with the GAO and DOD Inspector General on audit policies and procedures; and he provides management and oversight for the Air Force internal control program, cash management and debt collection programs, banking and credit union services to Air Force members and organizations, and contract financing policies and procedures.

From 1985 until assigned to his present position in 1988, Mr Amlin was the Director for Policy and Systems, Directorate of Accounting Policy, Assistant Secretary of Defense (Comptroller). As the Director for Policy and Systems, Mr Amlin directed a professional accounting staff responsible for promulgating accounting policy, procedures, principles, and standards for all accounting systems operated within the Department of Defense. He headed a DOD effort to ensure all accounting systems were in compliance with GAO principles and standards. He represented the Department in dealing with OMB, Treasury, and GAO to implement their accounting and reporting requirements.

Prior to 1985, Mr Amlin served as the Assistant for Accounting and Audit, Assistant Secretary of the Air Force (Financial Management). He has held several other positions within the Air Force including 3 years with the Air Staff as Chief of the Systems Concept Group, Assistant Comptroller for Accounting and Finance; 5 years with the Headquarters Air Force Systems Command Comptroller as Chief of the Cost Accounting Division and Accounts Control Division; and base level assignments in Accounting and Finance with Air Force Logistics Command and the Aeronautical Systems Division (AFSC). Mr Amlin also served 2 years as an auditor with the Defense Contract Audit Agency.

Mr Amlin, a native of Fairborn, Ohio, graduated from Georgetown College in 1965 with a bachelor's degree in accounting. He received his MBA from Xavier University in 1973. He is a certified public accountant and holds a license to practice in Ohio, Maryland and Virginia. He also is a certified cost analyst. Mr Amlin is an active member of a number of professional societies including the American Institute of Certified Public Accountants, American Society of Military Comptrollers, Association of Government Accountants, and the Institute of Cost Analysis.



Mr Guardetto

Mr Bernard A. Gardetto, Jr was named the Deputy Assistant Comptroller of the Air Force, Accounting and Finance, effective July 1988.

As Deputy Assistant Comptroller, Accounting and Finance, Mr Gardetto is responsible for directing the activities of the Air Force Accounting and Finance Center, Denver CO, and providing technical guidance to the worldwide accounting and finance network.

Mr Gardetto holds a bachelor of arts degree in accounting from the University of Massachusetts and a master's degree in business administration from the University of Southern Illinois.

He was commissioned in June 1957 and called to active duty in January 1958, serving in Iowa and France with the Air Force Audit Agency (AFAA), until released from active duty in 1962. He spent the next 3 years in public accounting with Coopers and Lybrand and was responsible for field audit work in major corporations and educational institutions.

In 1965, Mr Gardetto returned to the Air Force Audit Agency as an audit manager, developing audit programs for worldwide application in diverse areas of Air Force operations.

Moving with the Air Force Audit Agency organization from Washington to Norton AFB CA, he was subsequently assigned as a supervisory auditor, Headquarters Western Region. In late 1967, he joined the AFAA staff as a special project officer on the team developing the AFAA role supporting Air Force implementation of Resource Management Systems under Project PRIME 68 and PRIME 69. In July 1969, he was appointed Chief, Audit Procedures Branch, Operations Group, Air Force Audit Agency. In June 1971, he was promoted to Chief, Eastern Region of the Air Force Audit Agency.

In August 1976, Mr Gardetto became Director, Acquisition and Logistics Systems Directorate (AFAA/QL), Air Force Audit Agency, with headquarters at Wright-Patterson AFB, Ohio. He led a professional audit force developing and directing worldwide audits in major programs and systems in the functions of logistics support, maintenance, acquisition, research and development, security assistance, and weapons system management.

During his career, Mr Gardetto has received awards which include several Senior Executive Service Performance Bonuses; two Meritorious Civilian Service Awards; and an Outstanding Performance Rating and Quality Step Increase.

He is married to the former Mary S. Withington of North Attleboro, Massachusetts. They have three children. His hometown is Newton, Massachusetts.

General Officer/SES Retirements



Mr Umphrey

Mr Jack K. Umphrey, the Assistant Deputy Comptroller, Budget, United States Air Force, Washington DC, retired on 30 April 1988, after 46 years of distinguished federal service.

Mr Umphrey was born 13 May 1922 in Birmingham, Alabama, entered the U.S. Army as an aviation cadet in March 1942, earning pilot wings and a commission in February 1943. After graduation from flying school, he served in various flying assignments, including a combat tour as a B-24 aircraft commander in England, a B-24 standardization pilot, and a B-25 instructor pilot.

In 1946, he entered the comptroller career field and served in a variety of comptroller positions in statistical services, management analysis, cost analysis, budget, and financial services, including: Chief of Statistical Services, HQ 8AF; Chief of Management Analysis, HQ 5AF; and Chief of Cost Analysis, HQ SAC. He attended the Air Command and Staff School in 1957.

Upon retirement from active military service in 1964, he joined the Directorate of Budget, HQ USAF, where he directed the cost models effort. In 1973 he was promoted to Chief, Other Procurement Branch. From 1975 through 1978, Mr Umphrey held the position of Chief, Investment Appropriations Division, where he directed Air Force budget activities of the Air Force investment appropriations.

From May 1979 until May 1981, Mr Umphrey served as Chief, Operating Appropriations Division, where he directed Air Force budget activities for operating appropriations and funds (O&M and military personnel for active, Air National Guard, and Air Force Reserves; stock funds; industrial funds; claims; and retired pay). In May 1981, he was selected as the Assistant Deputy Comptroller, Budget [the title at that time being Deputy Director of Budget].

Mr Umphrey's military decorations and awards include the Distinguished Flying Cross with one oak leaf cluster, Bronze Star Medal, Air Medal with three oak leaf clusters, Air Force and Army Commendation Medals. His civilian honors include the the Presidential Distinguished Executive Rank Award, the Presidential Meritorious Executive Rank Award, the Secretary of Defense Meritorious Civilian Service Award, two Exceptional Civilian Service Awards, two Meritorious Civilian Service Awards, several Senior Executive Service Performance Cash Awards, and several Outstanding Performance Ratings.



Brigadier General Worrick

Brigadier General Mark J. Worrick, Assistant Comptroller of the Air Force for Accounting and Finance; Commander, Air Force Accounting and Finance Center; and Assistant Director, Defense Security Assistance Agency for Security Assistance Accounting, Denver CO, retired effective 1 Jul 1988, with 37 years of service. He held this position since Oct 1985.

General Worrick was born 18 Dec 1931 in Bellefonte PA. He received a BA degree in economics from Arkansas Tech University in 1965, and an MBA degree from The George Washington University, Washington DC, in 1969.

He was assigned as an enlisted accounting technician at Erding Air Depot in Germany and at March AFB CA, from 1951 until 1956. Following graduation from Officer Candidate School in Sep 1956, he moved to Wurtsmith AFB MI as a disbursing and accounting officer.

From 1961 to 1963, General Worrick became a nonappropriated funds and recreation services officer at Andersen AFB Guam. He then returned to the U.S. and served as Chief, Accounting and Finance Division, at Little Rock AFB AR. Returning to Guam in 1966, the general served as chief of the Financial Services Division. Upon completion of an AFIT program at The George Washington University in Aug 1969, he was assigned to Air Force headquarters as a budget staff officer.

From Jul 1974 to Jun 1975, he was Base Comptroller, U-Tapao Royal Thai Naval Airfield, Thailand. General Worrick became Comptroller, Field Command, Defense Nuclear Agency, in Jul 1975. He then returned to the Pentagon in Sep 1977 as Assistant for Budget Plans and Programs.

In Jul 1981 General Worrick transferred to Headquarters Air Training Command, Randolph AFB TX, as the Deputy Chief of Staff, Comptroller. In Jul 1983, General Worrick returned to the Pentagon as the Deputy Director of Budget (Operations), Office of the Comptroller of the Air Force. He was promoted to brigadier general on 1 Aug 1984, while assigned to that position.

The general's military decorations and awards include the Legion of Merit, Meritorious Service Medal, Joint Service Commendation Medal, Air Force Commendation with four oak leaf clusters, Air Force Outstanding Unit Award Ribbon, Humanitarian Service Medal, Army of Occupation Medal (Germany) and Republic of Vietnam Gallantry Cross with palm.



Mr Malter

Mr Virgil L. Malter, the Director of Forces and Support Management, Headquarters Air Force Audit Agency, Norton AFB CA, retired on 2 April 1988, after 38 years of federal service.

A graduate of Oklahoma State University in 1950, he earned his bachelor of science degree. He completed the Senior Executive Education Program at Federal Executive Institute in April 1982.

From October 1950 to October 1954, he served with the United States Air Force. Following his discharge, he accepted civilian employment in accounting and finance for the United States Air Forces in Europe (USAFE).

In 1955, he joined the Air Force Audit Agency and served as resident auditor in Europe from 1957 to 1963. He was reassigned as logistics auditor in Oklahoma City Air Materiel Area (now the Air Logistics Center) in 1963.

In 1964, he became a policy and programs officer at Headquarters Air Force Audit Agency.

In 1967, Mr Malter became Deputy Chief, Service-Wide Systems Division.

In 1968 he was reassigned as Deputy Director of Plans.

In 1971, Mr Malter became the Director of Professional Services.

In 1973, he was appointed the *first* Director of Field Activities at Headquarters Air Force Audit Agency located at Norton AFB CA.

During his career he received three outstanding performance ratings and upon his retirement he was presented with the Meritorious Civilian Service Award.

Of Mr Malter's 38 years of federal service he has served 33 years with the Air Force Audit Agency.

Mr Malter is a Certified Internal Auditor and a member of the American Society of Military Comptrollers.

Mr Malter and his wife Traud are residing in San Bernardino, California.

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IN THIS ISSUE

Page

Employing the Physically Challenged.....3
Down from the Tower of Babel,
by Maj Bruce Schroder.....4

Comptroller Organization Charts
(Names and Phone Numbers)

Deputy Comptroller, Budget,
Maj Gen George W. Larson, Jr (SAF/ACB).....7
Assistant Comptroller, Accounting & Finance,
by Maj Gen Charles D. Metcalf (SAF/ACF).....8
Deputy Comptroller, Financial Policy & Banking,
by Mr Gary W. Amlin (SAF/ACR).....9
Deputy Comptroller, Cost and Economics — The Air Force Cost Center,
by Col David G. Olsen (SAF/ACC).....10
Assistant Comptroller for Plans,
by Col Alex L. Graham (SAF/ACX).....11
Comptroller Executive Services
by Lt Col James C. Wolfe (SAF/ACE).....12
Comptroller Civilian Career Management Program Policy Council.....13
Notes from the Chief for Enlisted Matters, including List of Senior NCO Focal Points,
by CMSgt "Rip" Sewell.....14
The Auditor General,
by Mr John W. Boddie (SAF/AG).....15
The Colonels' Group,
by Col Hal M. Hornburg, Chief.....16
Comptroller Officer Assignments Section,
by Maj Jack L. Bailey, Jr, Chief.....17
Standard Systems Center,
Mr Pat Foley, Director of Comptroller Systems.....18
Comptroller Training Division,
by Maj Thomas W. Koch, Chief.....19

Comptroller Organization Chart— U.S. Air Force-Wide.....20
Key Comptroller Personnel— By Major Commands and Bases.....22

Professional Military Comptroller School (PMCS),
by Col Richard E. O'Neill, Commandant.....32
PMCS Class 88-C Graduates and "Idea Papers"...33
Promotions.....34
Retirements.....35
General Officer Actions.....37
SES's on the Move.....38
Former Comptroller Retires.....Back Cover

Employing the Physically Challenged

Disabled persons are an under-utilized and often neglected resource in today's work force. Except for a sometimes obvious physical impairment, they are as capable, qualified, and competitive as anyone. The greatest handicap faced by physically challenged workers today is a common misconception that *disabled* somehow equates to *not able*. The goal of most disabled people in the work force is to demonstrate their capabilities in the work place. They want to make their handicap secondary or incidental to the work effort. They expect to be evaluated on their work and not their physical condition. Because of life's extra challenges, disabled workers are usually more motivated to succeed. They try harder and work harder to overcome the *not able* attitude of society. What management can get from disabled workers is above average employees in performance, loyalty, support, dedication, and determination.

While the Air Force does not include disabled minorities in their affirmative action goals, they have made the procedures for entry level employment relatively easy. This is commonly known as the ***Handicapped Program***. The program allows Air Force employers to noncompetitively hire qualified disabled people into entry level temporary appointments. Toward the end of the temporary appointment term, if it is determined that continued employment benefits the Air Force, the disabled worker can be converted to a competitive career status. From this point on the disabled worker competes for positions and promotions with the general work force, based solely on the merits of his/her demonstrated performance and potential.

A state agency known as the Bureau (or Division) of Vocational Rehabilitation **(BVR)** is sometimes involved in the selection of candidates for the Handicapped Program. BVR trains disabled people by paying for college tuition and books or vocational school. They may also pay the initial expenses of special equipment necessary to go to work. This can include automobile modification or special office equipment such as telephones and reading magnification devices. BVR also provides their assessment on the fitness of disabled persons to sustain permanent full-time employment. The base personnel office usually works directly with the BVR and potential Air Force employers to recruit disabled people into positions for which they qualify. Some bases are more active in this program than others.

The Comptroller mission in the Air Force is one that can be accomplished by many disabled people. Being a little open-minded and willing to work out a few inconveniences is all that's usually required. Within the Air Force Comptroller organization the commitment to support the disabled worker starts at the top. Why would you as a manger consider going through the extra trouble to hire a disabled person versus someone else? The answer could be that you might get a better worker. The next time you have an entry level vacancy, consider calling your base personnel office and state BVR and ask about hiring someone who is capable and qualified albeit physically challenged.

Mr Richard A. Harshman Retires



Mr Richard A. Harshman, Senior Adviser to the Under Secretary of the Air Force on Defense Resource Board matters and our former Principal Deputy Assistant Secretary of the Air Force for Financial Management, retired on 23 September 1988, after serving 28 years of federal service.

Mr Harshman was born 7 September 1935 in Frederick, MD. He attended public schools in Arlington County, VA, graduating from Washington Lee High School in 1953. He attended Virginia Commonwealth College from 1954 to 1956 and received a Bachelor of Science degree in Business Finance from American University in 1958. He earned a master's degree in public administration from American University in 1980.

Mr Harshman entered government service with the Department of the Air Force Comptroller in 1961. From 1961 until 1981 he served in comptroller/financial management positions for the Department of the Air Force Comptroller; Office of the Assistant Secretary of the Navy for Financial Management; Office of the Assistant Secretary of Defense, Comptroller. In October 1981 Mr Harshman became Deputy Comptroller for Program and Budget.

In September 1983 Mr Harshman became the Principal Deputy Assistant Secretary for Financial Management. He served in this capacity until the Nichols-Goldwater Reorganization of the Air Force Secretariat in March 1987, when he became Principal Deputy Assistant Secretary of the Air Force for Manpower and Reserve Affairs.

Since June 1988 he has been the Senior Adviser to the Under Secretary of the Air Force on Defense Resources Board.

Mr Harshman has earned numerous awards, including the Secretary of Defense Meritorious Civilian Service Award and the Presidential Rank of Meritorious Executive.

Down from the Tower of Babel

by Major Bruce Schroeder

In the few short years since **Cromemcos, TRS 80s,** and **Z-100s** were introduced to the Air Force work place, the inventory of personal computer **(PC)** software and hardware has grown immensely. The first years saw the introduction of several disparate systems and frequent upgrades in operating systems and application software. In Air Training Command **(ATC)** alone, there were PC systems from **Apple, Hewlett Packard, Burroughs, Sperry** (four different models), **Zenith** (three different models), **IBM** and **Tandy**. Operating systems included three versions of **MS-DOS CTOS, PC-DOS**, etc. Further we had eight different data base management software packages, five various spreadsheet packages, a few word processors, three different versions of **Basic** and a host of other computer languages. As a result, we built for ourselves a computer *Tower of Babel* which prohibited us from getting what we paid for: increased productivity and better management information.

So What's the Big Deal?

Recent reapplications of manpower standards resulted in a reduction of authorizations of up to 20 percent for Accounting and Finance. This greatly increased the interest in microcomputers as a means for overcoming some of the manpower losses. Attendees at the December 1986 ATC Comptrollers Conference expressed confidence the PC could deliver the productivity gains required to offset manpower cuts if they could develop a computer expertise in their organizations. There was, however, a vast difference between those Comptrollers who were fortunate enough to have acquired or developed some computer expertise among their staff and those who had no expertise on board at all. The ATC Comptroller's attempts to obtain good applications from the "haves" and provide them to the "have nots" were feeble at best. They constantly ran into difficulties with such things as differing versions of **Basic**, differing versions of **MS-DOS**, differing hardware configurations, poor efforts at documenting user written software applications, and a lack of PC sophistication among the bases. This led the ATC Comptroller to organize a working group to tackle the problem.

What Did We Do?

Since the problem impacted the bases, base level experts were best able to address appropriate problems and find workable solutions. Thus, the working group was made up of base level PC users; those who had enough experience and knowledge to discuss solutions to PC related topics. Membership included both military members and civilian employees, with grades from A1C to Major and GS-7 to GS-12, and the chairperson was a base Comptroller. Members of the ATC Comptroller staff attended working group meetings in an advisory capacity only.

The first problem was developing and sharing applications. The biggest barrier to sharing applications was a lack of commonality in the microcomputer software being used around the command. The working group chose, first, to select a suite of software which all ATC Comptrollers would have in their inventory. By having a common suite of software at each base, problems associated with getting applications from other bases, developed on packages not available or unusable on site, would be eliminated.

The word "common" became the label, versus the term "standard," because the group did not want to imply that a regulatory requirement was being levied on the use of particular software packages. The term "standard" was also dangerous because of the numerous disparate systems available at an installation. Some bases had committed to other suites of software for use thoughout the base. Also, other standard suites had been developed along functional lines. For example, the Deputy Comptroller, Budget organization committed to an integrated package to serve as the standard package for use in interfacing with their new base level minicomputer software **(BBAS)** and recently the Air Force Cost Center announced selection of a standard software suite to be used by all cost offices in the Air Force **(BRASS)**. The group realized they would still have to live with many of those packages and may not have the resources to become functionally literate in all of them. By not making the choices standard in the usual sense of the term (the usual sense of the term is "required"), they hoped to give our Comptrollers some freedom in choosing the software they wanted to focus on. Since the command was setting up a strong support base for achieving productivity gains, it seemed logical the Comptrollers would be eager to focus on the ATC common suite. However, if a Comptroller had individuals with an expertise in a package which was not part of the ATC supported suite, they had a free hand in developing that expertise. The only catch was that they would sacrifice support from ATC when it came to developing and sharing applications.

Some other assumptions and concepts the group agreed to work under included:

★ Hardware limitations would not become part of the criteria for software selection. Hardware issues could be overcome once the right software was known. In other words, software needs should drive hardware needs; not the other way around.

★ All commercial software was considered available. Standard contracts were a source for software but not the only source—likewise for GSA catalogs, etc.

★ The entire selection process was governed by consensus building. Choices of criteria, packages to evaluate, and final selections were all arrived at by group consensus. Once consensus was reached, all decisions were to be binding on the entire group. In other words, the group's report would stand as the entire group's position.

★ Lastly, the group wanted to be sure the software suite satisfied the requirements of all activities of the Comptroller—Accounting & Finance, Budget, Cost and Administration. To this end, the group chose to concentrate on categories of software to include word processing, data base management, spreadsheet, and graphics. These "rules of engagement" served to establish the requirements of the user as the sole basis for software selection.

The actual selections of software are not necessarily relevant to this article, but an understanding of the key elements of the selection process is extremely important. Those key elements were: the decision makers were the users; the selections were made based on specific criteria decided upon before discussion of the merits of competing commercial packages; the results were obtained via consensus; and the group would provide a single unified position on the final choices.

Some Other Issues

Selecting the greatest software in the world wasn't enough. Issues assumed away earlier needed attention. For example, most selections required hardware upgrades to 640 kilobytes **(KB)** of random access memory **(RAM)** and at least 20 megabytes **(MB)** of hard disk storage. Also, three of the software suite's four candidates were not on the Air Force standard contract and no one was sure the selections could be acquired off-contract. Assuming ATC could overcome this issue, other issues posed problems.

Addressing the best means of supporting applications sharing was one of the problems. The group saw an electronic bulletin board, for all to access, as the best venue for transporting user developed applications and for creating direct lines of communication between users as they worked on applications.

Nothing changes faster than the microcomputer software industry. The group knew their software would likely be rendered technically obsolete before acquisition and training could be completed. But they also knew there was a significant difference between technical obsolescence, where newer and better products replace the current models, and functional obsolescence, where user requirements change and the product no longer satisfies the need. So the group advised to pursue the concept of functional obsolescence and continual review of requirements so that if new needs appeared, the common suite would be upgraded to meet the new need. In other words, avoid chasing newer and better software just because existing inventories were "perceived to be" technically obsolete.

The most important issue, however, was that of training. We had, by ATC's definition of commonality, taken on all responsibility for training on the common software suite and for maintaining a basis of strong and lasting knowledge. Additionally, ATC needed a support base for those advanced users involved in the applications development effort.

The ATC Comptroller immediately set out to act on the group's recommendations. He set up a DCS Automation Working Group **(AWG)** to work the issues identified by the user's group and to provide ongoing management and support for Comptroller automation. In the short time the AWG has been around, they have inventoried the field for available hardware and software, assessed the training requirement, recommended and completed a significant number of upgrades to the field's PCs to 640 KB RAM and 20 MB hard disk, and software acquisition is in its final stages of completion with initial distribution of all packages completed. Additionally, a bulletin board was established and has enjoyed some limited use. One of our premier successes is the establishment of a training lab at Randolph AFB to bring in users from around the command for training on the common packages and for developing the user support base. The AWG is continuing to develop the structure for sharing and supporting applications throughout the command, including defining how the supported applications and documentation will be maintained and who will do the maintaining.

Senior Level Involvement

Pursuant to the development of an AWG, which is primarily a group to make recommendations for the steering of command automation, ATC discovered it was necessary to have AC functional inputs to make final determinations, especially those that cut across functional lines. Initially, a quarterly Automation Update was set up to update the Comptroller and directors on issues involving automation, both personal computers and standard systems. A natural result of this process was a formal Automation Update Group which makes recommendations for decisions, plans and policy for command automation. The concept is similar to the Financial Working Group and Financial Management Board concept used in fiscal management.

Benefits and Costs

The concept of an interfunctional automation management group and common software suite has proven to be an efficient and smart means of managing command automation resources.

The most significant benefit of a command "common" software suite is training. Commonality was essential in order to establish a command automation learning lab. It goes without saying, the difficulties associated with training without common software are almost insurmountable, and commonality also permits minimal transition from the lab concept of learning to the workplace. There are still computers which, primarily because of lack of funding,

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operate on other types of software. However, the command goal is to commonize software command-wide. This, in effect, will enforce commonality by virtue of the training and software available to the user.

Commonality brings a side benefit to the training issue. It allows the user to concentrate on one specific package for each application. For a novice user to move from **Wordstar** to **Peachtext** to **WordPerfect** presents significant challenges at worst and transition inefficiencies at best. Additionally, when others in the organization, whether they are collocated or connected via long-haul communications, are also expert users of the same software, there is a ready source of information available to bounce ideas off of or to share knowledge for mutual gain. In short, the formulation of a common support base becomes possible when you have common software.

An advantage important for the future is that commonality permits transportability. Not only can software developed at one station be used at another, but administrative correspondence, numerical information and other types of text data (such as budget submissions) can be shared easily between bases, base/MAJCOM or within MAJCOM. This enables the share of wealth that enhances productivity and functionality of personal computers. Furthermore, a benefit which is both training and transportability related is the more responsive headquarters support that can be provided given a common software suite.

Some potential disadvantages, however, loom if not considered in final objectives. For example, a major one is that our current scheme does not match other commitments to software suites. The Deputy Comptroller, Budget office's selection of an integrated package for base level use does not mesh with our suite. However, commonality even has a benefit here, in that the transformation of data between the Secretariat software package and the command software can be researched at the command headquarters and that information relayed to the field. Conceivably this would allow data to be input on the common software and then read into the Secretariat package at the command headquarters, and in ATC's case, require only one command headquarters level expert in the Secretariat package versus a potential 14 (one at each base and one at each command headquarters) if free flow of software selection was used vice the common suite.

Another problem is the financial commitment inherent in commonizing software. For each personal computer that requires a complete set of common software, the cost is just over $1,000. However, realistically, each individual does not need a complete set of all software. At HQ ATC, for example, administrative support individuals are configured with word processing only (approximately $200), analysts with word processing, spreadsheet and a database package (approximately $800), and only one computer per directorate is configured with a graphics package. This brings the average cost per computer well below the $1,000 level to approximately $600. However, given that no plan to achieve worthwhile goals is free of challenges and problems, when the costs of training and workhour inefficiency resulting from the operation of different software are considered, the savings do add up. This, combined with the savings inherent in avoiding the purchase of unnecessary software and the stabilization of a software suite—not chasing technology—results in cost avoidance, resource efficiency and long-term dollar savings.

Conclusion

Computers are no longer million dollar masses of tubes and wires, available only to scientists and engineers. What we need in the way of hardware and software is generally inexpensive and readily available in the marketplace. The potential for real productivity gains exists in all our offices. What is missing is our ability to translate the potential into reality; to transform the productivity gains to each work center; to make computers work for us. ATC's approach to bring the Command Comptroller community together is one way to eliminate those differences in hardware, software, and user experience, and to deliver the needed productivity gains in the workplace to all users, not just those with a strong affinity for computers. ATC has delivered—by establishing a common suite of software, by training in that suite, and by establishing a means for base/MAJCOM communications and transportability through the command bulletin board. The steering of automation resources through command working groups promises to continue delivering command automation gains now and into the future. The concepts of commonality and interfunctional working management are in themselves a valuable lesson for others to focus on and achieve what we firmly believe to be an enhanced command and Air Force Comptroller automation environment.



Maj Schroeder is currently the Chief of the Information Systems and Field Support Division, Directorate of Cost at HQ Air Training Command (ATC). He holds a bachelor of business administration degree in finance from the University of Oregon and a master of science degree in business statistics from the University of Wisconsin. Maj Schroeder's previous assignments include Chief of the Systems Branch in ATC's Directorate of Accounting and Finance, and tours of duty in Accounting and Finance at Hickam AFB HI, Hahn AB GE, and Kelly AFB TX. He is a member of the American Society of Military Comptrollers.

DEPUTY COMPTROLLER, BUDGET



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Deputy Comptroller, Budget — AV 225-1875

Mr J.W. Beach
Assistant Deputy Comptroller, Budget — AV 225-1877



Mr J.W. Beach



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Funding of ADPE. In FY 84, the Air Force elected to use the "component" rather than "system" approach for buying ADP equipment. This meant the choice of appropriation (O&M or Procurement) would be based on application of the expense/investment dollar threshold rule to the unit cost of each separate equipment component within the overall system. Use of the component rule has given Air Force activities greater ability to acquire small computers with local operating funds, especially as the threshold between O&M and Other Procurement rose from $3K to $5K and then $15K in the intervening period. However, several events have led to reevaluation of this policy. In their FY 88 Defense Authorization Report, the House Armed Services Committee said that the total value of all components must be used when applying the expense/investment threshold rule. Also, a pending change to the DOD Instruction on Expense and Investment Costs **(DODI 7040.5)** states that the expense/investment rule will be applied on the basis of the *unit cost of a complete system rather than of individual items, equipment or components which, when aggregated, become a system.* As a result, the Air Force and the Army, which also used the component rule, will be reverting to the system approach for purchase of ADPE. Air Staff implementing guidance—definitions, effective date, etc—should be in the hands of MAJCOMs by press time.

ASSISTANT COMPTROLLER, ACCOUNTING & FINANCE



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Mr B.A. Gardetto, Jr



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Col R. Swenka
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Mr J. McQuality
Security Assistance Accounting Center
926-4751



Col J. Hadley
Retired Pay Operations
926-7011



Col D. Krausse
Accounting Operations
926-7748



LTC B. Sargent
Network Operations
926-3591

Out-of-Service Debt Collection. Collection of individual debts owed the Air Force continues at a record pace. The Directorate of Settlement and Adjudication, the AFAFC organization responsible for the out-of-service debt management program, has averaged collections of $7 million annually for the past 2 years. This compares to $3.5 million annually for the previous 5 years. The increased collections have resulted from new collection methods provided by legislative initiatives (primarily the Debt Collection Act of 1982 and the Deficit Reduction Act of 1984). The most successful new method has been the referral of delinquent debts to the Internal Revenue Service (**IRS**) for offset against Federal income tax refunds. Almost $7 million has been collected through the IRS the past 2 years. Potential collections of another $1 million are now being pursued through salary offset of individuals currently employed by the Federal Government—both military and civilian. This collection method is possible through a computer match of Air Force debtors with records maintained by the Defense Manpower Data Center. To keep pace with the new debt management initiatives, AFAFC developed and implemented a new Departmental Accounts Receivable System that has substantially improved overall debt management, including the assessment of interest and penalties on delinquent debts.

A New Charter for Network Operations (DO). The Directorate of Network Operations is the vital link between AFAFC and the field. **DO** has a new and exciting charter. No longer will **DO** trips to the field center around evaluating the MAJCOMs and AFOs. The new purpose will be to discuss AFAFC operations from the network's standpoint—identifying problems with policies, procedures, and systems, and working as a team to develop solutions. AFAFC systems can only improve with field input. Preparation for and open communication during **DO** visits will reap dividends for all.

Increased Involvement Between AFAFC and MAJCOMs. A goal of AFAFC is to establish a dynamic partnership between AFAFC and MAJCOMs. This partnership will emphasize identification and resolution of problems and issues and will result in positive actions to improve network operations. Basically, MAJCOMs will exercise control and oversight of base operations and participate with AFAFC to resolve policy, procedural and systems issues. MAJCOMs will be more involved in developing, testing, training and implementing new systems. AFAFC visitation programs will stress contact and participation with MAJCOMs and the Air Staff to expedite solutions to our problems.

A Final Thought from the Commander. Help is on the way! Accounting and Finance personnel continue to see the crunch of increased workloads and decreased resources. To relieve some of the burden, AFAFC plans to work even harder. Network input is critical in creating a better way to do business. MAJCOMs and AFOs will assume a much more active role in developing concepts and priorities and in testing systems. Field testing at selected bases will last at least 2 months—or until problems are resolved—before software will be released worldwide. When a new system is implemented, the normal evaluation process will determine appropriate and valid manpower savings, instead of identifying manpower reductions before the systems are in place and working. In the near future, other improvements will include controls to ensure software releases are loaded on time by local data processing centers. My goal is to make your job at the user end more efficient and productive. With AFAFC, MAJCOMs and AFOs working together, success is guaranteed.

DEPUTY COMPTROLLER, FINANCIAL POLICY AND BANKING



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Chief, Systems and Procedures Division	**Chief, Banking & Financial Services Division**	**Chief, Audit Liaison and Follow-up Division**
ACRS 4D156 AV 227-6410	ACRB 4D164 AV 227-2657	ACRA 4D164 AV 227-6051
Mr Jeff A.Arrington Mr Anthony M. Colucci	Mr Steve Roebuck Mr Michael Weber Mr Richard H.Webb	Mr Dennis G.Schilcher Mr Vaughn Schlunz Mrs Louise Howard TSgt Samuel W. Hines

Appropriated Fund Support of Morale, Welfare and Recreation

On 14 June 1988 SAF/ACR issued a memorandum that consolidated fiscal year **(FY)** 1988 financial policy related to appropriated fund **(APF)** support of Morale, Welfare, and Recreation **(MWR)** activities. Prior to its issuance many comments/suggestions were received from MAJCOMs on this important issue. These comments were beneficial in assuring that all major issues were covered by the policy document. There are several policy changes that will be effective at the beginning of FY 89. Highlights of major changes that will be included in the FY 89 Policy Statement are: Generally, direct APF support of Category D activities will not be authorized; golf course grounds maintenance will be a nonappropriated fund **(NAF)** responsibility; the APF limitation will be near the FY 88 level; field organizations will continue to report direct costs and Headquarters the indirect; and congressional language in the FY 89 Appropriation and Authorization Bills directs Category C activities to be transferred to either Category B or D and allows additional APF support for Category D activities in remote and isolated areas. SAF/ACR will issue a document similar to the 14 June 1988 memorandum for FY 89 that will include the Air Force funding limitation, legislative changes and authorized/unauthorized costs by category. It is anticipated the FY 89 policy statement will be issued by mid-October 1988. The point of contact for MWR APF issues is **Mr Jeff A. Arrington, SAF/ACRS, AV 227-6410.**

Credit Card Service

The Air Force will enter into an agreement with a financial institution to use VISA and MasterCard for acceptance of payment of services or collection of debts. Air Force activities will be able to collect revenues, debts, accounts receivables, etc, by use of VISA or MasterCard. There will be no charge to the local Air Force activity by the bank. Treasury will maintain deposits of U.S. Government funds in the bank as compensation for the credit card service. Initially, there will be a test at three hospitals. Patients may use VISA or MasterCard to pay hospital fees and charges. If the tests prove successful, then the program will be expanded. There is high potential for many uses. Basically, the member or employee will be able to use VISA or MasterCard in lieu of cash or writing a check to make a payment to the Air Force. **Mr Michael Weber, SAF/ACB, AV 227-2657** is the point of contact.

DEPUTY COMPTROLLER, COST AND ECONOMICS
THE AIR FORCE COST CENTER



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Cost and Economics — ***Air Force Cost Center***



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Cost Programs Div
AV 227-0734



Col J.B. Streets, Chief
Economics & Financial Mgmt Div
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Mr R.D. Stuart, Chief
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AV 225-3980



Dr T.S. Dunn
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Col R.P. Daigler, Chief
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AV 223-0771



Col (S) R.J. Tomasetti, Chief
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AV 225-4187



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Information Systems Div
AV 223-0783

Colonel Olsen Comments

I'm delighted to have been given the opportunity to serve in this position. I've been associated with cost analysis for many years and intend for us to establish a new standard of excellence.

Over the last several years, several significant improvements have been made to our profession. These improvements include: the creation of the Air Force Cost Center, the separate program for the AFIT master's degree in cost; the Institute of Cost Analysis test for determining certification, and the new/updated cost analysis tools/processes.

Since "cost" is the critical ingredient in all decisions, it's important that we do more in the area of improving training, education, and analytical tools. In that regard, we have started working more closely with ATC and AFIT in developing/revising courses to ensure they're relevant in this era of declining budgets.

We're working on fully integrated tools for performing cost analyses. In addition, at the Cost Center we're on the leading edge of applying artificial intelligence/expert systems to cost analysis.

My major area of focus is "analysis"—both in the acquisition and operating commands [we may even put analysis back in our name]. In the Independent Cost Analysis area look for increased emphasis on analysis of underlying assumptions, risk, and uncertainty in program office estimates. At base level look for increased emphasis in analytical support services for your comptrollers, commanders, and other decision makers.

This career field is very diverse. I realize there are fundamental differences in cost work on programs between the acquisition and the operational commands. However, there is a common thread—that's analysis in support of decision making. The opportunity to add value has never been greater.

I would like to personally thank all of the cost analysts in Systems Command, Logistics Command, AF Engineering Services Center, and the operating commands who provided truly exceptional support to the Air Force Independent Cost Analysis **(ICA)** program for 1988. Historically, 10 to 15 ICAs are accomplished each year. As of June, 11 ICAs, representing $150 billion of future Air Force requirements, have been completed. Of these ICAs, five were done by a single office—the Space Division Cost office of Systems Command. Thanks for a *super job*!

Expect an update to previous policy on privately funded facility projects (*Third Party Financing*) based on lessons learned to date.

The Cost Center has now implemented the *Base Resource Analysis Support System* **(BRASS)** bulletin board. We invite suggestions and input from all Cost offices. Two telephone numbers access the system: **(202) 693-0797** and **(202) 693-0798.** A guide for using the bulletin board system has been sent to all MAJCOM ACC offices. For more information contact **Ray Scheuring, AV 223-3601** or **Maj Buchwald, AV 223-3600.**

ASSISTANT COMPTROLLER FOR PLANS



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Col Alex Graham

ASSISTANT COMPTROLLER FOR PLANS
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(SAF/AC Editor)
AV 227-5888

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Mr John Chapman

by Mr Ray Smith

The Comptroller community has many automated systems that support our functional processes. These systems cover the spectrum from base level to the Air Force Secretariat and vary from centrally-managed standard systems to unique application programs designed for specialized functions. Most of the systems have been developed somewhat independently and may not pass a critical test—integration! The need for integration is apparent in practically every aspect of the Air Force business. From the much publicized inability to achieve effective communication in Granada to the gaps in data exchange between functional systems, the need for integration is very real. The Comptroller recognizes this need and is actively pursuing integration efforts internally and through the Air Force Communications-Computer Systems Integration Office **(AFCSIO)**. The AFCSIO, established by the Air Force Vice Chief of Staff on 1 June 1987, has the central review and policy role for Air Force automation integration issues. In achieving this function, the AFCSIO will evaluate opportunities to develop systems that share databases, transfer data effectively and efficiently, use or share common hardware resources, etc. The AFCSIO review is now a requirement in the Communications-Computer Systems **(C-CS)** approval process and will have to be accomplished prior to approval to begin systems development.

In addition to reviewing systems during planning and design, other opportunities exist to improve our ability to integrate systems. **SAF/ACXI** is working closely with AF/SCT and the AFCSIO to establish an Air Force Data Management program to strengthen our Information Resource Management. For example, we are developing a *Comptroller Data Dictionary* that will serve as a prototype to standardize data elements throughout the Air Force.

The benefits expected through improved system integration will be realized by all Air Force activities. System performance will improve as data is exchanged electronically. Systems acquisition and maintenance costs will decrease because redundant data storage will be minimized. Standard data elements will allow our systems to communicate more freely and speed critical decision support information to our leadership. Lastly, our systems will be able to exploit the capabilities of the current generation of hardware.

COMPTROLLER EXECUTIVE SERVICES



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Lt Col James C. Wolfe
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TSgt Charles Jarrett

The Comptroller Executive Services Office **(SAF/ACE)** is responsible for local administrative management, resource/personnel management, the Comptroller Office Automation Network **(COAN)**, and special projects for the Comptroller. Over the past year SAF/ACE has been the focal point for implementing the Comptroller portion of the Air Force reorganization, developing the SAF/AC section of the Department of the Air Force Organization and Functions document (Headquarters Pamphlet 21-1), relocating offices, connecting COAN to the Defense Data Network, upgrading the software, and generally working toward improved services.

In the coming year we intend to enhance personnel management using COAN's relational database, upgrade copier service, further exploit the capabilities of COAN, and generally seek ways to provide better service for the Comptroller staff. Specific responsibilities include:

Administrative Management Branch

★ Correspondence control to include mail management, distribution, suspense control, classified documentation management

★ Reprographics management

★ Documentation management

★ Publications management

★ Unit security

Resources Branch

★ Military/civilian personnel management to include in/out processing, personnel action, awards, appraisals, and training

★ Manpower management

★ Budget (travel)

★ Supply

★ Special projects

COAN Branch

★ Systems management

★ Systems supply

★ DDN management

★ Network/interface management

Comptroller Civilian Career Management Program

Policy Council



Mr Joseph P. Popple
Chairman (Dep Compt)



Mr Pat L. Schittulli
Dir of Civilian Personnel

Functional Representatives



Mr J.W. Boddie
Auditing



Mr B. Gardetto
Accounting



Mr J.W. Beach
Budgeting



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Organizational Representatives



Mr G.W. Amlin
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Ms K. Johnson



Mr M. Eaton



Mr J. Chapman

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Mr R. Dold



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Mr B. Garza



Ms M. Johnson



Mr J. Gonzales

Personnel

Mr L. Andrew



NOTES FROM THE:

Chief for Enlisted Matters

by CMSgt Ruall L. Sewell Autovon 224-5437

Promotion Exams

I would like to take this opportunity to clear up some misconceptions on how promotion exams are created and what role I play in the development process. First of all, for the past 3 years I have blessed all your exams and will continue to do so in the future. The Occupational Measurement Center invites the Comptroller community down to Randolph annually to make minor revisions or completely redo the tests. We select subject matter experts **(SMEs)** from various commands to accomplish this task. Let me point out that this is 30 days or less of demanding *work*. Only senior NCO's can be selected to write test questions; however, you may get your chance someday. When these senior NCO's arrive at Randolph they go through extensive briefings, plus take the current tests—we never publish their scores. The guidelines for the *Specialty Knowledge Test* **(SKT)** are in Chapters 14 and 15 of **AFR 35-8**, *AF Military Personnel Testing System*. SME's must review our specialty description in **AFR 39-1**, *Survey of the Specialty Training Standard* **(STS)**, and review relevant data from the occupational survey report for our career field before test development begins. The development of questions follow this format:

★ The SME's develop questions and then other SME's review for accuracy and completeness.

★ Each question must have a reference, i.e., CDC or publication.

★ The test psychologist reviews questions to ensure they are grammatically correct and we haven't offended anyone.

Once they have developed 100,000 questions, I show up and rubber-stamp the process and you get to take the test—it's easy!

FY 89 Comptroller Senior NCO Focal Points

AAC	CMS Bill Koerner	317—552-3605
	CMS Ken Moore	317—552-2959
AFCC	CMS Ron Curtis	576-5541
AFLC	MSGT Dave Tyler	787-7232
AFSC	CMS Joe Lalonde	858-7232
ATC	CMS Merl Gaskill	487-3195
	CMS Fred Wicker	487-5232
AU	CMS Bob Howell	875-7151
ESC	CMS Jim Dispirito	945-2181
MAC	CMS Jules Smith	576-5661
	CMS Jim Granger	576-3664
PACAF	CMS Darrell Gilmer	449-9225
	CMS L.H. Nishihara	449-9823
SAC	CMS Joe White	271-4889
	CMS Russ Meyer	271-4346
AFSPACECOM	CMS Fred Gamble	692-3792
TAC	SMS Ed Brown	574-5545
	CMS Jim Magnotta	574-7001
USAFE	CMS Don Boudreau	480-7260
	CMS Dan Dabbs	480-6859
AFRES	CMS Roger Stella	468-2464
AFAFC	CMS Conrad Rhodes	926-7463
AFAFC/CWB	CMS Bill Heern	926-5413
AF/AFO	CMS Paul Zuckerman	225-3107
AF/ACC	CMS Marv Calhoun	225-3980
Schoolhouse	CMS Pat Murphy	736-6679
AFDW	CMS Olie Burton	279-0233

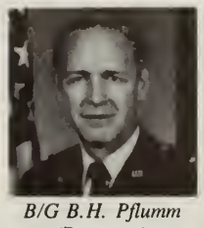
THE AUDITOR GENERAL



Mr J.W. Boddie

Mr J.W. Boddie, THE AUDITOR GENERAL—876-4071

B/G B.H. Pflumm, DEPUTY AUDITOR GENERAL—227-6281



B/G B.H. Pflumm
(Pentagon)



Mr K.E. Seifert
(Norton)
876-6667
Operations



Col S.K. Burrell
(Norton)
876-5729
Resource Management



Mr J.R. Crawford
(Wright-Patterson)
787-6355
Acquisition/ Logistics Audits



Mr R.L. Baugh
(Norton)
876-6095
Financial/Support Audits



Mr L.D. West
(Norton)
876-4332
Field Activities

— Staff Directorates — **——— Line Directorates ———**

Controlling Foreign Military Sales. During FY 1988 the Air Force managed over 4,200 Foreign Military Sales **(FMS)** cases valued at over $71.5 billion. In FY 1988 alone, over $6 billion of goods and services were sold to about 60 foreign countries. As FMS sales increased, so did the challenge of controlling the various phases of the process and subsequent recoupment of costs. Meeting this challenge has been greatly facilitated through the efforts of FMS managers and audit personnel working together.

Meeting the Challenge. The need for internal controls in every facet of the FMS process has always been critical. Vulnerabilities exist in varying degrees throughout the four major steps of the FMS life cycle.

Price and Availability. Providing FMS customers with price and availability estimates is the first step of the process and forms the basis for concluding sales agreements (letters of offer and acceptance). If controls are not exercised in pricing the goods and services in the letters of offer and acceptance, excess FMS monies could end up in the hands of people who are more than willing to spend them. Recent reviews in this area, for example, revealed that in-country personnel had purchased over $200,000 of items, such as video cameras, stereo systems, and building materials, which were well beyond the scope of the FMS cases. Air Force managers promptly responded to these disclosures by adopting recommendations for tighter controls and approval thresholds that discouraged such types of expenditures.

Delivery Reporting. Controls over the second step of the FMS cycle require timeliness and accuracy of delivery reporting which are essential for recouping costs paid by the U.S. Government. A recent review discovered significant payments of Air Force dollars to contractors for deliveries of services which had not been reported. Although deliveries were later reported, the example brought to light the risk of not recouping monies for unreported deliveries. Working with auditors, managers established internal controls to track shipments and deliveries of goods and services to ensure the reporting process was performed in a timely manner.

Billings and Case Closures. These last two steps of the FMS cycle are not without vulnerabilities and risks similar to those already discussed. A recent review discovered almost $2 million of FMS shipments that had never been billed to the customer country. The problem was compounded when the case could not be closed because of missing transactions. Auditors recommended the use of available computer management products to identify the missing transactions and managers built the control feature right into the existing internal control system. Recent and current system development efforts are greatly enhancing the FMS managers' capability to track and control FMS transactions.

System Development Efforts. The International Logistics Center **(ILC)** located at HQ AFLC developed the Security Assistance Management Information System in 1984 to strengthen their capability to control and track FMS transactions. The audit process has added refinements to the system that have enhanced the internal controls designed into the system.

The Policy and Management Division, Directorate of International Programs (HQ USAF/PRIM) is developing a Case Management Control System **(CMCS)** that will greatly enhance its ability to control pricing, delivery reporting, and FMS line items. In 1985, FMS managers called on the AFAA to review the conceptual design of the CMCS. A follow-on effort in 1987—1988 again found the auditors contributing toward the implementation planning phase of CMCS. Working closely with FMS managers, auditors surfaced issues such as duplication of existing data systems, security planning and system documentation which were promptly addressed by the CMCS program manager. Audit reporting was expedited directly to the program manager and greatly enhanced timely resolution of problems.

Future FMS Audit Involvement. As sales of goods and services to foreign countries continue to grow and challenge managers, internal auditors are ready to provide FMS managers an extra tool to assist their efforts. We want our independent and constructive evaluations to assist the Air Force in performing its mission—in FMS or any other functional area.

Colonels' Group

AFMPC/CC



Col Hal Hornburg

Col Hal M. Hornburg
CHIEF, COLONELS' GROUP

Lt Col Art E. Kanarr
DEPUTY CHIEF, COLONELS' GROUP — AV 487-6194



LTC Art Kanarr



Maj Terry G. Cook
Executive Officer



Maj David R. Lefforge, Chief
Plans and Operations Division
AV 487-6643

TAC, USAFE, PACAF, AAC, USSPACE, AFSPACE, NASA
Maj James M. Corrigan
Deputy Division Chief

Washington Area
Maj John L. Martinez
Assignment Officer

Attache, Security Assist, PACOM, EUCOM, USFK, CENTCOM, LANTCOM
Maj Edward T. Dixon
Assignment Officer

MAC, SAC, ATC, AFLC, AFSC, AFCC, ESC, AFOTEC, AU, AFRES, USSOC, UTC, AFTAC
Maj Felix M. Grieder
Assignment Officer

Medical, Legal, Chaplain
Ms Linnie E. Arquette
Assignment Officer



Maj Jeffry H. Stoker, Chief
Management Division
AV 487-6951

23XX, 57XX, 67XX, 16XX, 005X, 49XX, 80XX, 81XX, 82XX
Maj Robert M. Green
Deputy Division Chief

001X, 0930, 0940, 25XX, 55XX, 62XX, 70XX, 73XX, 74XX, 75XX, 79XX
Maj Marcia V. Skaer
Assignment Officer

004X, 009X, 31XX, 40XX, 60XX, 64XX, 66XX
Capt Steven M. Wilson
Assignment Officer

0029, 26XX, 27XX, 28XX, 29XX, 65XX
Capt Timothy W. Brown
Assignment Officer



Maj Steven F. Maurmann, Chief
Special Actions Division
AV 487-6395

Capt William M. Crawford
Deputy Division Chief

Capt Eddie L. Felder, Jr
Chief, Retirements and PME

TSgt Kenneth D. Mallory
NCOIC Special Actions & Retirements

TSgt Frank J. Morales
Chief Systems Support

TSgt Kelly E. Copelin
Chief Board Support



MSgt Nicolette A. Henderson, Chief
Records Division
AV 487-6266

SSgt Sandra G. Barton
Deputy Division Chief

SrA Cassaundra M. Patterson
Senior Officer Records Mgr

A1C Constance I. Sauer
Senior Officer Records Mgr

Amn Antonio B. Posada
Senior Officer Records Mgr

The Colonels' Group has four divisions that are ready to help you with your Air Force career. The *Management* and *Plans & Operations* divisions are the primary assignment divisions. In the *Management Division*, four assignment officers are responsible for all colonel assignments in the AFSCs indicated. The *Plans & Operations Division* has five assignment officers who make assignments on colonels in operations AFSCs (i.e., **0026, 0036, 0066, 0076, 0086, 0216, 14XX, 17XX, 18XX, 20XX, 22XX, 88XX, 89XX**, and **9XXX**). Rather than being organized by AFSC, they are organized by major command or organization, as indicated above. The *Special Actions Division* is responsible for colonel actions concerning quality force issues, senior service schools, retirements, and board support. All colonel and colonel selectee selection folders are maintained by the *Records Division*. This includes reviewing all incoming OERs, citations, and photos prior to acceptance for file in the Headquarters USAF Officer Selection Folder.

Comptroller Officer Assignments Section

by Major Jack L. Bailey, Jr

Assignment Expectations. Now is the time of the year when many of the 1989 overseas assignments have been made and the stateside assignment cycle is swinging into full gear. The personal desires, which we receive on a daily basis, span the gap of imagination from residing at a base near a city that has an excellent opera company to a position that performs as the financial advisor to the Chairman of the JCS. While each of us reads and records every **AF Form 90** that arrives from the 1,600 plus officers in the comptroller business, the reality is that all Air Force assignments are also influenced by the factors of officer availability, qualifications, professional development, and Air Force requirements. The fluctuation of the rated officer supplement program and the on/off valve of new lieutenants has created a hill and valley demographic picture of Air Force officers throughout the support AFSCs of which we are a subset. This reality of variable manning levels by year group will continue to be one of the strongest factors in the assignment cycle in the foreseeable future.

Demography in Brief. Current total manning in the comptroller career field is at 93% while field grade manning is 58%. Officer end strength reductions will "statistically" improve the overall manning percentages; however, the challenges upon comptroller officers will remain—to do more with less. The most recent promotion board to major produced the largest number of field grade officers for the comptroller field in recent history: 88 new majors were selected (2 APZ, 80 IPZ, 6 BPZ). Currently there are 197 majors (excluding 20 with dates of separation) and 141 major-selects from the last two boards. This board brings our O-4 manning rate from 52% to 86%, assuming that we treat all pinned and selected officers as majors. The lieutenant colonels have increased from 66% to 71%, based upon the last board. However, the last statistic is misleading in that over 67% of the lieutenant colonels are retirement eligible today. The outlook is that the number of lieutenant colonels will be significantly reduced through retirements and the majors will experience a quantum increase within the next 2 years. Assuming the support promotion average remains the same as in the past years, we can expect 42% of the lieutenant colonels to be promoted to colonel; 62% of majors promoted to lieutenant colonel; and 80% of the captains promoted to major.

With the majority of lieutenant colonels eligible to retire and the limited number of majors facing the promotion board, we can expect fewer lieutenant colonels in the next 4 years. Majors, however, will be approaching and possibly exceeding the 100% manning.

This creates a scenario in which we will be pushing senior majors into traditionally lieutenant colonel slots and senior squadron commander positions. Air Staff and MAJCOM positions may very well be dominated by majors or major-selects instead of captains in the near future. We will be keeping a very close eye on the dates of rank of new majors to preclude a "bottle neck" of rank at a particular location. These actions will tend to keep captains at base level operations for a longer period than in the past. However, it will open up new opportunities for major-selects to career broaden, particularly in the plans and programs arena which is currently being vacated by a large number of rated supplement officers who are returning to rated duty.

The current projections of officer manning ironically fits perfectly into the professional development gameplan as exposed by the senior leadership—that company grade officers become experts in their individual fields of endeavor and that field graders broaden their scope of experience to make them better officers.

Once an AFO, Always an AFO??? This may not be good news. We are currently manned at 38% in field graders in the AFO business. There are no alternatives to fill senior level AFO positions unless we return some field grade officers who have had at least 24 months of AFO duty into some of these jobs. The demand for senior leadership has never been better.

In Closing... Based upon the telephone calls that I've received, our junior officers and NCOs respect and expect leadership. For those of you who are field grade officers (and selects), dare to be great. The Comptroller family has a large number of young people who are taking on big responsibilities. Show the way! Be a leader!

Comptroller Officer Assignments Section

Autovon 487-5031



Maj Jack L. Bailey, Jr has a master's degree in Business Administration from Central Michigan University. Background: Budget, Cost and Management Analysis, Comptroller Staff Officer.



Capt Thomas E. Hicks has a baccalaureate degree in Accounting from Mississippi State University. Background: Accounting & Finance at MAJCOM and base level, and Comptroller Plans.



Capt Jeff Steiner has a master's degree in Management from Websters University. His background includes: Budget at MAJCOM and base level, Comptroller Staff and Cost Analysis.

SrA Sharon Ramirez is the Personnel Assistant to the Comptroller Officer Assignments Team. This is her first assignment after graduation from the Personnel Technical Training School.

HEADQUARTERS STANDARD SYSTEMS CENTER



Mr Foley

Director of Comptroller Systems
Mr Foley
446-4181
Deputy Director
Lt Col Geng



LTC Geng

Mr Jackson/AV 926-7541
AFAFC/HQ SSC/SMC (Liaison Office)
Plans and Programs Division (AFAFC/XSL)



Chief: Mr Ford
Financial Systems Div
SMCF/4374

General Accounting Systems Branch
SMCFA/3496
Chief: Mr Herndon

—General Accounting & Finance System

—On-Line Automated Travel

Financial Interface Systems Branch
SMCFB/4201
Chief: Capt Graham

—General Accounting & Finance System-Batch



Chief: Mr Reagan
Materiel Systems Div
SMCL/4333

Supply Systems Branch
SMCLA/4334
Chief: Mr Potts

—Automated Materiel System Interfaced with Base Supply System

—Aviation Fuels Management Accounting System

Materiel Accounting Systems Branch
SMCLB/3696
Chief: Capt Simmons

—Medical Materiel Accounting System

—Standard Materiel Accounting System

—Stock Fund Reporting System



Chief: Mr Atwell
Management Sys Div
SMCS/3530

Support Systems Branch
SMCSB/4181
Chief: Mr Ashe

—Program Management

—Plans

—Resource Management

—Base Real Property Industrial Fund

Budget Systems Branch
SMCSC/4909
Chief: Ms Cleveland

—Command Budget Automated System



Chief: Maj McNelis
Pay Systems Div
SMCY/3300

Civilian Pay Branch
SMCYC/4501
Actg Chief: Mr Hillman

—AF Standard Civilian Automated Pay System

Command Support Branch
SMCYS/3312
Chief: Mr Ogletree

—JUMPS

—Report of Accounting & Finance Activities (Base & Command)

—Nonappropriated Funds Management System (NAFMIS)

—Appropriated Fund System (MWR)

—Accounting & Budget Distribution System

—Command On-Line Accounting & Reporting System

COMPTROLLER TRAINING DIVISION



Maj Koch

CHIEF,
COMPTROLLER DIVISION
Major Tom Koch
AV 736-5486

Superintendent
CMSgt Pat Murphy
Ext 5465

Chief, Training Development Branch
Mr Maurice Chapel
Ext 5486

Officer Course Area

Intermediate Supervisor, Enlisted Courses
SMSgt Bob Lloyd
Ext 5463

Enlisted Courses
Mr Jim Mizell
Ext 5395

Officer Courses
Ms Wanda Gonzales
Ext 6356

AFO Courses Ext 2234
Mr George Miller
Ms Gayle Morrison
Budget Off/Enl Ext 4294
Capt Roy Sanders
Cost Off/Enl Ext 4581
Capt Dean Boswell
Capt Mark Stamps
Audior Retrieval Sys Ext 6179
Ms Cathy Tinney-Easley
Capt Tammy Freeney
Comptroller Staff Officer Courses
Ext 5485
Maj (S) David Kendall
Capt Foy Shahan
Capt Claudette Millsap

Financial Services
MSgt Mike Mahon
Ext 5463

Financial Management
MSgt Paul Harder
Ext 2154

Mobile Training
TSgt Rich Goodrich
Ext 5466

by Maj Tom Koch

Another year has gone by already? *Your* technical training support team has, again, had a very active year. We are about to enter the third and final year of our mobile training effort in support of the **System 2200** project. Our mobile training teams have graduated 1,100 students in the various Accounting and Finance System 2200 applications. Additionally, the Base Budget Automated System **(BBAS)** course has been conducted at 56 bases around the globe. This mobile training effort for both Budget and Accounting and Finance should conclude during the summer of 1989. We really appreciate the many letters of appreciation received from around the world attesting to the fine accomplishments of our instructors. We must all offer a "hats off" to these fine young men and women who have lived out of a suitcase for the last 2 years.

We thrive on feedback in order to make improvements to all of our courses. We have several institutionalized formal feedback mechanisms, both internal and external. However, one informal and very worthwhile tool is often overlooked—a continuing dialogue with recent graduates. If you are reading this article and have graduated from one of our courses during the last year or two, do not hesitate to stay in contact with us. Let us know how we did—where did we help or fall short? Have you worked on a project or product that may be of use if shared in the classroom? Did we present outdated or superseded information?. . .and so on. We're only a phone call away!

A final word, *please note* the drastic changes to our telephone numbers listed above. The price we must pay for progress. . .new telephone system (finally) at the "schoolhouse."

Executive, Administrative or Dual Function Officers		Autovon
ACE	LTC J.C. Wolfe	225-9134
ACB	LTC K.R. Boerum	225-1875
ACC	Maj G.A. Clark	227-5313
ACR	Ms B.E. Robertson	227-4638
ACS	Ms B. Dudka	225-2635
AAC	None	
AFCC	1Lt L. Dotson	576-5989
AFLC	Maj(S) T.A. Sander	787-2443
AFSC	TSgt J. Hardaway	858-3909
ATC	SMSgt R.D. Venske	487-2161
AU	SMSgt R.D. Candelaria	875-5633
ESC	TSgt J.B. Westbrook	945-2866
MAC	Maj(S) L.O. Spencer	576-3337
PACAF	Capt M.J. LaCroix	449-9823
SAC	Capt B. Gilchrist	271-2220
AFSPACECOM	CMSgt F. Gamble	692-3792
TAC	Capt S. Kent	574-3112
USAFE	Capt S.E. Rose	480-6437
AFAA	LTC J.S. Hall	876-4071
AFAFC	LTC C.L. Martin	926-7465



Hon E.C. Aldridge, Jr



Gen L.D. Welch



Lt Gen C.E. Watts III



Mr J.P. Popple

MANAGEMENT SYSTEMS DEP (SAF/ACS)

Deputy Mr A. Ernest Fitzgerald

Assistant Comptroller for Plans (SAF/ACX)

Assistant Comptroller Col Alex L. Graham 227-9992

Deputy Comptroller, Budget (SAF/ACB)

Deputy Comptroller	M/Gen George W. Larson, Jr	225-1875
Asst Dep Comptroller	Mr John W. Beach	225-1877
Dir of Budget Operations	B/Gen John L. Finan	227-0627
Dir of Budget Mgmt	Mr John S. Coleman	225-6128
Dir of Bdgt Investmt	(Vacant)	225-9737

Deputy Comptroller, Co Air Force Cost C

Dep Comp & Cmdr AFC
Asst Dep Comptroller M

Dir of Cost Applications

MAJCOMs	Comptroller		Dep/Assoc/Asst Comptroller		Plans Function Officer	
AAC	Col J.L. Laird	317—552-2135	LTC W.M. Marsch	317—552-2881	Maj (S) W.G. Pazeretsky (ACX)	317—552-2
AFCC*	Col A.W. Neal	576-5989	A.P. Jones	576-5989	1Lt L. Dotson (ACX)	576-5
AFLC	B/Gen M.L. Haines	787-6781	R.W. Thornett/Col E.C. Olgeaty	787-6782/3	(Vacant)	
AFSC	Col J.M. Nauseef	858-5326	Col A.A. Zaleski/A.P. Babbitt	858-5325	LTC M.G. Cunningham (ACX)	858-5
ATC	Col C.K. Crawford	487-2161	Col J. Youngson, Jr	487-2161	Capt D.A. Dolese (ACX)	487-6
AU	Col E.W. Wakeham	875-7535	None		Capt D.J. Suski (ACX)	875-7
ESC	Col J.A. Coleman	945-2866	LTC R.W. Haley	945-2181	D.R. Johnson (ACX)	945-1
MAC	Col A.D. Bunger	576-3337	Col E.G. Gunderson	576-3337	LTC (S) K.L. Glover (ACX)	576-5
PACAF	Col C.J. Kaysing	449-9850	Col P.W. English	449-6931	Capt M.J. LaCroix (ACE)	449-9
SAC	Col J.H. Mechanic	271-4227	Col J. Boney	271-4227	LTC D. Liestico (ACX)	271-6
AFSPACECOM	Col D.J. Herrington	692-3791	LTC G.R. Gallimore	692-2528	Maj R.L. Graves (ACCI)	692-3
TAC	Col C.L. Martin, Jr	574-3112	Col H.F. Foringer	574-3112	Capt C.T. Johnson (ACX)	574-2
USAFE	Col B.P. Prokuski, Jr	480-6437	Col S.D. Porterfield	480-6437	LTC D.L. Rossell (ACX)	480-6
SOAs/DRUs						
AFAA	None		None		Jeff Waldron	876-3
AFAFC	Col J. Harrop	926-7545	E.L. Mankey	926-7545	R.H. Koebert (XSL)	926-7
AFCOMS	A.J. Coleman	945-8121	F. Blake	945-8121	None	
AFDW	Mr G. Cava	225-6624	Ms L. Sims	225-2572	None	
AFESC	P.C. Christman	523-6421	Z.F. Spitzer	523-6477	None	
AFIA	LTC T.E. Burnett	354-1281	None		Maj R.C. Leath (ACB)	354-1
AFISC	B.A. Azores	876-7448	None		None	
AFOSI	LTC C.L. Bouboulis	297-5579	None		LTC C.L. Bouboulis (AC)	297-5
AFOTEC	Maj J.M. Moore, III	244-0246	Maj (S) M.T. Wallace	246-5633	Lt J.J. Landino, Jr (ACC)	246-5
AFRES	Col J.F. Dougherty	468-5335	C.O. Bloodworth	468-4940	Capt W.R. Sims, Jr (ACX)	468-5
AFSINC	W.T. Slick	945-5182	Maj R. Hood	945-6246	Maj R. Hood	945-6
AFTAC	LTC K.L. Carmer	854-4672	Capt J.F. Daniel	854-2155	Maj E.M. Pawlikowski (ACX)	854-2
ANG	Col R.H. Dorwaldt	227-5394	Col A. Arvizu	858-4336	LTC C.J. Wolf (ACX)	858-4
ARPC	H.J. Landry	926-5104	Maj J. Turner	926-5104	Maj J. Turner (AC)	926-5
USAFA	Col C.W. Pedersen	259-2772	LTC G.G. Hollinger	259-2770	Capt R.P. Clayton III (ACC)	259-2

(Autovon phone numbers used)

SECRETARY OF THE AIR FORCE
Honorable Edward C. Aldridge, Jr

AIR FORCE CHIEF OF STAFF
General Larry D. Welch

COMPTROLLER OF THE AIR FORCE (SAF/AC)

Comptroller	Lt Gen Claudius E. Watts III	227-4774
Deputy Comptroller	Mr Joseph P. Popple	227-4464
Assistant Deputy Comptroller	Col Gary Hahn	227-1974
Executive Officer	Col (S) George T. Stringer	227-5067
Assistant Executive	LTC Howard Williamson	227-5065
Executive for Enlisted Matters	CMSgt R.L. Sewell	224-5437

COMPTROLLER EXECUTIVE SERVICES (SAF/ACE)

Chief	LTC James C. Wolfe	225-9134

mics (SAF/ACC)
C), Arl VA

Olsen 227-5311
seman 227-5312
Dunn 224-2857

Deputy Comptroller, Financial Policy and Banking (SAF/ACR)

Deputy Comptroller	Mr Gary W. Amlin	227-9578

Assistant Comptroller, Accounting & Finance (SAF/ACF)
Accounting and Finance Center (AFAFC) Denver

Asst Comptroller & Cmdr	M/Gen Charles D. Metcalf	926-7461
Dep Asst Comptroller	Mr Bernard A. Gardetto, Jr	926-7463

Budget Director		***Cost Director***		***Accounting & Finance Director***	
C W.C. Johnson	317—552-2483	Maj R.H. Lamontagne	317-552-3605	LTC M. Douglass, Jr	317-552-5531
J. Moore	576-6225	LTC D. Hale	576-5541	J.F. McKeon	576-5096
l (S) E.G. Odgers	787-3272	Col C.T. Farmer	787-4153	(Vacant)	787-6436
l E.C. Smith	858-2136	L.T. Wagner (Actg)	858-5127	Col R.P. Daigler	858-2231
l J. Tattini	487-5100	C.O. Yelverton (Actg)	487-3102	Col L.T. McVay	487-2527
W. Wright	875-5781	Capt W.W. Goss, Jr	875-5335	Maj R.E. Jacksland	875-5358
C R.W. Haley	945-2181	Maj (S) P.M. Larson	945-2348	Ms C.L. Carolan	945-2268
l (S) D.L. Jackson	576-5226	Col R.J. Eyerman	576-2023	Col F.G. Kennedy, Jr	576-4232
l L. Coldiron	449-9852	LTC J.H. Hughes, Jr	449-1507	Col C.E. Daugherty	449-9225
M. Kuper	271-4140	Col T.C. Ross	271-4346	Col W. Mallett	271-4761
C G.R. Gallimore	692-3620	Maj R.V. Phillips	692-3661	Maj J.C. Lazor	692-3728
l D.P. Adamson, Jr	574-4656	Col B.L. Haas	574-7006	Col V.J. Mikus	574-4871
l (S) R.K. Shamblin	480-6463	Col (S) C.W. Marsh	480-7260	Col R.D. Skees	480-6859

Birnbaum	876-5721	None		None	
aj S. Frederick	926-4153	Maj S. Frederick	926-4153	LTC L. Paulson	926-7626
Alexander	945-4831	Ms C. Heath	945-6814	G. Myers	945-6144
Payne	225-4610	None		Col J.P. Morris	297-4562
E. Spitzer	523-6477	None		J.A. Troche	523-6435
aj R.C. Leath	354-1281	TSgt M.P. Johnson	354-1281	SMSgt C. Kieschnick	354-1281
acant)	876-7448	None		None	
apt P.R. Boore	297-5597	LTC J.T. Nangle	297-5623	Capt M.K. Johnson	297-5580
aj (S) M.T. Wallace	246-5633	Lt J.J. Landino, Jr	246-5626	None	
O. Bloodworth	468-4940	R.A. Stapleton	468-2390	L.A. Collier	468-3750
MSgt R.A. Lagana	945-6244	None		TSgt R.L. Dicks	945-6244
K. Phillips	854-7212	Capt J.E. Pugh	854-2512	SSgt E.J. Johnson	854-7212
TC F. Templon	858-2827	Maj M. Prewitt	858-4337	LTC J.J. Jean	858-4338
D. Brown	926-4612	F. Ratliff	926-4614	None	
TC G.G. Hollinger	259-2770	Capt R.P. Clayton III	259-2317	LTC (S) S.A. Redfield	259-3160

Key Comptroller Personnel

	Base Comptroller		Budget	
		Autovon		Autovon
ALASKAN AIR COMMAND				
Eielson AFB AK	Maj C.A. Domangue	317—377-4233	Capt D. Whye	317—377-5280
Elmendorf AFB AK	LTC J.B. Hardy	317—552-2375	Capt A.H. Smith	317—552-2196
AIR FORCE COMMUNICATIONS COMMAND				
Andrews AFB MD (RCD)	C. Wilson	858-5744	MSgt J. Taylor	858-5744
Gunter AFS AL (SSC)	LTC R.S. Ferguson	446-3391	Capt G. Hopson	446-4564
Hickam AFB HI (PCD)	Capt R.L. Parks	449-2177	SMSgt R.M. Lee	449-1734
Kapaun AS GE (ECD)	Maj R.C. Leath	489-6215	D. Obar	489-6207
Langley AFB VA (TCD)	W.D. Barker	574-5925	Capt F. Davis	574-7593
Offutt AFB NE (SCD)	Capt P.A. McClure	271-5878	Capt P. McClure	271-5921
Peterson AFB CO (SPCD)	Maj T.W. Gurksnis	692-5660	Ms V. Naber	692-3452
Randolph AFB TX (ATCD)	Capt H. Forestier	487-5074	Lt C. Fiquett	487-5074
Scott AFB IL (ACD)	LTC M. Rawie	576-2622	Capt D. Planck	576-3712
Tinker AFB OK (EID)	LTC W.H. Wright	884-9277	Capt S. Hardersen	884-9334
Wright-Patterson AFB OH (LCD)	W. Brooks	787-6074	Capt R. Colclasur	787-6074
AIR FORCE LOGISTICS COMMAND				
Davis-Monthan AFB AZ (AMARC)	(Vacant)	361-3808	C. Kelly	361-3450
Hill AFB UT (OO-ALC)	Col T.A. Fox	458-4667	L.A. Schreiner	458-7171
Kelly AFB TX (SA-ALC)	Col A.N. White	945-4408	K.O. Harzman	945-3011
McClellan AFB CA (SM-ALC)	Col P.A. Meserve	633-6341	J.L. Florence	633-1230
Newark AFS OH (AGMC)	J.W. Glenn	580-7222	S.L. Foran	580-7267
Robins AFB GA (WR-ALC)	Col J.A. Wallace, Jr	468-2045	C.H. Worthey	468-2395
Tinker AFB OK (OC-ALC)	Col F.N. Freeman	339-2001	C.R. Young	339-5647
Wright-Patterson AFB OH (2750 ABW)	Col W.J. Ruddell	787-2516	D.I. Moeller	787-7387
AIR FORCE SYSTEMS COMMAND				
Arnold AFS TN (AEDC)	Col C.G. Bridges	340-5530	G. Welty	340-5606
Brooks AFB TX (HSD)	Col D.E. Douville	240-2802	Maj (S) D.R. George	240-2403
Edwards AFB CA (AFFTC)	Col J.P. Andre'	527-3710	J.L. Dodson	527-2920
Eglin AFB FL (AD)	Col R. Metzger	872-3013	J.D. Sirmans	872-5398
Griffiss AFB NY (RADC)	A.S. Sisti	587-3507	J.E. O'Halloran	587-3509
Hanscom AFB MA (ESD)	Col D.G. Kanter	478-5161	(Vacant)	478-5173
Kirtland AFB NM (AFCMD)	LTC B.D. Brogdon	244-9881	R.E. Sauve	244-7826
Los Angeles AFS CA (SD)	Col O.L. Kohut	833-0188	D.M. Schnapp	833-1316
Norton AFB CA (BMO)	Col R.S. Bowen	876-6637	LTC G. Palumbo	876-5455
Patrick AFB FL (ESMC)	Col B.S. Harland	854-7218	C. Davis	854-4231
Vandenberg AFB CA (WSMC)	Maj (S) D. Chambers	276-6741	J. Dubransky	276-5961
Wright-Patterson AFB OH (ASD)	Col J.G. Seaux	785-5917	L.S. Rosengarten	785-2770
Wright-Patterson AFB OH (FTD)	LTC J.B. Sparks	787-5311	W.M. Krise, Jr	787-2347
AIR TRAINING COMMAND				
Chanute AFB IL	Maj M. Dunbar	862-2410	Capt D.E. Pellegrino	862-3974
Columbus AFB MS	LTC G.L. Frazer	742-2666	F. Dreher	742-2675
Goodfellow AFB TX	Maj C.W. Farrell	477-3772	Ms R. Peterson	477-3790
Keesler AFB MS	Col C.H. Melby	868-3525	Capt M. Shaw	868-4640
Lackland AFB TX	LTC L.E. Clark	473-3687	Capt B. Dass	473-2595
Laughlin AFB TX	Capt K.M. Brandt	732-5330	Ms V. Anderson	732-5231
Lowry AFB CO	Col C.D. Elliot	926-2172	Ms M. Nowakowski	926-3993
Mather AFB CA	LTC R.S. Hilber	764-4754	Lt M. Garity	764-3579
Maxwell AFB AL (AFROTC)	Ms E.L. Mattson	875-2791	K. Wright	875-2791
Randolph AFB TX	LTC R. Hays	487-4219	Ms K. Hayes	487-2738
Reese AFB TX	LTC L. Cox	838-3518	D.A. McIntire	838-3448
Sheppard AFB TX	E. Seyler (Actg)	736-2015	E. Seyler	736-2997
Vance AFB OK	LTC A.W. Locke	962-7269	J. Pollock	962-7288
Williams AFB AZ	LTC S.H. Russell	474-5511	C. Fischer	747-5512
SARPMA—San Antonio TX	J. Lopez	471-2671	(Vacant)	471-2781

By Major Commands & Bases

Cost		Accounting & Finance	
	Autovon		*Autovon*
Capt E.A. Avila	317—377-2246	Lt G.G. Stevenson	317—377-4140
Capt C.D. Rhodes	317—552-2360	Capt D. Alonzo	317—552-3065
(Vacant)	858-5744	None	
R. Crolev	446-4069	None	
MSgt C. Clarin	449-2393	None	
Capt J.T. Pede	489-6215	None	
Lt A. DeLeon	574-7594	None	
(Vacant)	271-2129	None	
MSgt L. White	692-5661	None	
Lt C. Fiquett	487-5074	J.D. Banse	487-5064
J.F. Knobloch	576-3712	(Vacant)	576-3712
(Vacant)	884-9231	None	
(Vacant)	787-6074	None	
D.Mastrangelo	361-5259	E.E. Vaughan	361-4931
B. Josten	458-4666	Maj M. Lipps	458-4833
W.C. Rankin	945-6137	Maj A. Walker, Jr	945-8471
J.M. Anderson	633-1600	Maj K.L. Rose	633-3219
H.P. Head	580-7238	Capt J.S. Hurst	580-7710
L. Weatherford	468-5485	LTC H. Kajzarek	468-3816
E.E. Cochran, Jr	339-7360	Maj S.J. Nugent	339-2155
M. Twaits	787-7083	LTC T.A. Gagnon	787-3816
(Vacant)	340-5604	Lt S.F. Karper	340-4356
Capt T.D. Poteat	240-3261	Capt S.A. Fitzgerald	240-3800
L.W. Ingram	527-4647	Capt T.Rohl	527-4416
J.A. Fatkin	872-2151	LTC W.W. Edwards	872-4355
None		F.W. Swierat	587-3402
Col J.L. Rhodes, Jr	478-2677	LTC L.R. Seifert, Jr	478-5868
P. Blucker	244-3223	Maj G. Leu	244-5910
Col (S) R.T. Colgrove	833-0088	Maj W.E. Duran	833-1610
D. Hansen	876-6835	None	
Capt W.T. Bostwick	854-6288	Maj G. Clevenger	854-5801
SSgt H. Warren	276-5961	(Vacant)	276-5701
R. Neff	785-6483	LTC D.A. Gibney	785-3818
None	787-2348	D.M. Ison	787-2347
Ms M. Doran	862-2722	J.M. McMullen	862-2017
Lt D.M. Breivick	742-2530	Capt E.B. Hearon	742-2673
Ms B. Hubbartt	477-3781	Lt J. Martin	477-3752
Ms C. Foresman (Actg)	868-2875	Capt D.A. Van Sant	868-4210
N. Allen (Actg)	473-4191	Capt T.F. Harrington	473-2831
Lt J. Walsh	732-5427	Capt N. Klump	732-5203
Capt R. Selch	926-3089	Capt A. Kitt	926-2252
Lt J. Williams	764-2591	Capt C. Robertson	764-2979
Capt B. Sterling	875-5361	Ms C. Whitt	875-2791
W.G. Cornett	487-5642	Capt M. Radcliffe	487-5502
Lt J. Kinsey	838-3577	Capt R. Roberts	838-3432
Capt A. Gray	736-2866	Capt J.L. Garcia	736-2009
Capt R. Hunter	962-7288	CMSgt J.W. King	962-7261
J. Leibold	474-6711	Capt C. Lymus	474-6549
J. Bailey	471-6371	(Vacant)	471-2177

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Key Comptroller Personnel... (Continue

	Base Comptroller		Budget	
		Autovon		Autovon
AIR UNIVERSITY				
Maxwell AFB AL (AU)	Col E.W. Wakeham	875-7535	Ms C.W. Wright	875-5781
Wright-Patterson AFB OH (AFIT)	None		R.E. McCarthy	785-3045
MILITARY AIRLIFT COMMAND				
Altus AFB OK	Maj D.L. Mitchell	866-6413	W.J. Howard	866-6233
Andrews AFB DC	Maj A.G. Elam, Jr	858-5736	Capt N.D. Carter	858-7266
Charleston AFB SC	LTC A.R. Oglietti	583-3388	G. McCants	583-2656
Dover AFB DE	Maj S.A. Wall	455-6701	Capt R.S. Reeder	455-6735
Hurlburt Fld FL	LTC E.C. Blaxton	579-6419	Capt J.G. Godfrey	579-5646
Kirtland AFB NM	LTC K.C. Guyette	244-2761	Lt T.A. Grimes	244-4695
Lajes AB Azores	Maj C.B. Hester	4212	Lt M.A. Glass	4150
Little Rock AFB AR	Maj I.L. Neveu, Jr	731-6787	Capt D.M. Bailey	731-8394
McChord AFB WA	LTC G.W. Corwin	976-2333	C.E. Beyer	976-3851
McGuire AFB NJ	LTC S.R. Hipsley	440-4087	A.J. Emmi	440-2515
Norton AFB CA	LTC D.P. Cabrera	876-2501	M.J. Hamel	876-5853
Pope AFB NC	LTC W.N. Burks	486-4220	Capt J.F. Limon	486-2581
Rhein-Main AB GE	Maj P.E. Torango	7182	Capt J. McCray	7082
Scott AFB IL	Col (S) D.K. Davidson	576-5218	(Vacant)	576-4156
Travis AFB CA	Col C.J. Kholos	837-2251	Maj A.L. Taylor	837-3751
PACIFIC AIR FORCES				
Clark AB Philippines	LTC R. Tibbetts	882-1101—894-8226	Capt M.L. McElhaney	882-1101—894-8143
Hickam AB HI	LTC L.S. Garner	430-0111—449-1892	Capt R.D. Meacham	430-0111—449-6528
Kadena AB Japan	LTC W. Ruehwein	630-1110—634-1393	Capt D.R. McDaniels	630-1110—634-1926
Kunsan AB Korea	Maj J.C. Fish	272-4401—4213	Capt M.W.Darsy	272-2345—4772
Misawa AB Japan	Maj M.G. Hilliard	226-6039—3291	Capt B.T. Lightsey	226-6039—3296
Osan AB Korea	LTC S.R. Mullen	284-4110—4230	Capt J. Schrock	284-4110—4234
Yokota AB Japan	Col A.N. Corea	248-1101—225-8104	Capt S. Streets	248-1101—225-1914
STRATEGIC AIR COMMAND				
HQ 8AF	Maj C.W. Davis	781-3564	Capt L.F. Magee	781-4933
HQ 15AF	None		T.M. Keating	947-4802
Andersen AFB Guam	Maj R.V. Rost	315—366-8106	Capt M.G. Wilson	315—366-4225
Barksdale AFB LA	Maj N.G. Lane	781-3237	C. Colvin	781-4257
Beale AFB CA	LTC L.B. Paulson	368-2242	D.I. Miod	368-2612
Eaker AFB AR	Maj A.K. Young	721-7235	B.S. DiMattia	721-7815
Carswell AFB TX	LTC J.C. Stanley	739-5413	M.P. Roat	739-7552
Castle AFB CA	LTC G.C. Mihata	347-2375	B.J. Myrick	347-2366
Dyess AFB TX	LTC M.D. Foster	461-3150	R. Duckworth	461-4193
Ellsworth AFB SD	LTC R.M. Horn	675-1499	J.W. Flint	675-1489
Fairchild AFB WA	LTC J.F. Fairbanks	352-2418	R. Wellman	352-5695
F.E. Warren AFB WY	Maj R.D. Zimmerman	481-3541	T. Oligschlaeger	481-3981
Grand Forks AFB ND	LTC V. Tkach	362-4815	P.A. Carey	362-4818
Griffiss AFB NY	LTC C.W. Jaskolka	587-4125	R.J. Angelhow	587-3001
Grissom AFB IN	Maj J.M. Hurst	928-2936	(Vacant)	928-2936
K.I. Sawyer AFB MI	LTC G.L. Kasten	472-2203	D.N. Johnson	472-2357
Loring AFB ME	Maj D.M. Jinwright	920-6175	Lt D.D. Dillion	920-2490
Malmstrom AFB MT	Maj (S) D.L. Spencer	632-3579	J. D'Antuono	632-2288
March AFB CA	LTC J.V. Frazier	947-5230	J.R. Cruz	947-4436
McConnell AFB KS	LTC R.L. Dewitt	743-3223	M. Beckham	743-3229
Minot AFB ND	Maj P.H. Davidson	344-3059	D.L. Gudmestad	344-3050
Offutt AFB NE	LTC B.E. Peters	271-6327	(Vacant)	271-5474
Pease AFB NH	Maj C. Bolton	852-3617	J.F. Cartier	852-2500
Plattsburgh AFB NY	LTC (S) R.W. Krapf	689-5292	C.L. Yandoh	689-7636
Vandenberg AFB CA	LTC R.C Wallace	276-9733	(Vacant)	276-9736
Whiteman AFB MO	Maj M.F. Hammerle	975-3481	D.J. Sparks	975-3171
Wurtsmith AFB MI	Maj J.O. Fish	623-6751	R.W. David	623-6473

Cost		Accounting & Finance	
	Autovon		*Autovon*
Capt W.W. Goss, Jr	875-5535	Maj R.E. Jacksland	875-5358
Lt J.T. Wilson	785-3045	H.R. Boyle	785-3294
J.R. Harris	866-6968	Capt (S) W.G. Moore	866-7535
Capt B.L. Owens	858-5357	None	
Capt T.O. Moriarty	583-2658	Capt J.C. Karsen	583-3387
Capt (S) M.E. Reboulet	455-6425	Capt R.M. Giesler	455-6704
Lt L. Sossi	579-5961	CMSgt R.L. Young	579-6224
Lt A.J. Smith	246-0755	Lt S.M. Hammargren	244-5745
Capt S.F. Schaefer	5191	Lt R.J. Cooper	5174
Capt (S) J. Robinson	731-6407	Capt B.A. Anderson	731-6037
Lt M.H. Deal	976-5161	Capt C.R. Maddux	976-5969
P.M. Burke	440-3833	Capt D.P. Barnett	440-4036
Capt C.H. Fulghum	876-4577	Capt M. Punch	876-5428
Lt M.A. Marrin	486-2391	Lt D.A. Hill	486-2338
Capt (S) G.M. Mason	7906	Capt P.J. Henke	6120
Lt J. Vollmer	576-5847	Capt J.M. Fetter	576-5168
Capt K.P. Calabio	837-2166	Capt S.D. Rowe	837-3907
Capt D.P. Chandler	882-1101—894-8257	Capt J.W. Miller	882-1101—893-3358
Capt C.L. Cox	430-0111—449-6690	Capt R.D. Meacham	439-0111—449-6093
Capt M.L. Kresge	630-1110—634-1145	Capt G.M. McIver	630-1110—634-3609
Capt G.E. Brown	272-2345—4772	Capt M.R. Butler	272-2345—5414
Capt V.N. Simmons	226-6039—3408	Lt J.A. Meek	226-6039—3063
Lt W.A. Matos	284-4110—4234	Capt S.L. McClendon	284-4110—5620
Capt K.L. Tew	248-1101—225-7957	Capt A.J. Lynch	248-1101—225-7772
(Vacant)	781-3721	None	
None		None	
Capt (S) C.J. Tancredi	315—366-3286	Capt D.R. Tusi	315—366-6250
Lt J.C. Hecht	781-3598	Capt L.F. Magee	781-4674
Lt B.L. Busby	368-2164	Lt J. Alleva	368-2149
Lt K.D. Stratton	721-7440	Capt J.R. Snyder	721-7114
Maj (S) A.M. Thomas	739-5573	Lt D.K. Evans	739-7474
Lt J.A. Baratta	347-2425	Lt D.A. Cameron	347-2448
Capt A.B. Lyons	461-4161	Capt K.Q. Oglesby	461-3048
G.L. Nelevanko	675-1488	Capt L. Baez	675-1551
Lt C.N. Hankes	352-5695	Lt R.B. Hankes	352-2155
Capt M.A. Frederick	481-2869	Capt M.L. Starr	481-3811
Capt P.O. Fernandez	362-6129	Capt F. Tomohisa	362-4850
E.F. Bragg	587-7170	Lt R.B. Hinote	587-3122
Capt R.E. Rhee	928-2936	Capt M.V. Lowe	928-2415
Capt (S) C.M. Smith	472-1127	Capt R.D. Reedy	472-2227
L.H. Furlong	920-2269	Capt E. Mittelstaedt	920-6177
Lt K.K. Leithead	632-3821	J.P. Craig	632-2414
Lt J.E. Howard	947-4395	(Vacant)	947-5374
Capt G.J. Reid	743-4633	Lt E.J. Mora	743-4637
Capt R.A. Leathers	344-3058	Lt R.D. Koehn	344-3048
Capt D.A. Raykovich	271-3879	Capt H.L. Reidler, Jr	271-3030
Lt R.K. Amato	852-3579	Capt B.J. McDade	852-3526
Capt M.R. Butler	689-5587	C.M. Rabideau	689-5537
Maj (S) D.J. Sanchez	276-9964	Capt C. Todaro	276-4031
Capt L. Hill	975-3094	Capt J.F. Perry	975-3482
Capt P.R. Prine	623-6697	Capt J.E. Perkins	623-6600

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Key Comptroller Personnel... *(Continued)*

	Base Comptroller		Budget	
		Autovon		*Autovon*
AIR FORCE SPACE COMMAND				
Clear AFS AK	None		TSgt K.A. Conrad	317—485-6309
Peterson AFB CO	Maj R.L. Graves	692-4845	J.B. Himberger	692-4849
Sondrestrom AB GL	None		None	
Thule AB GL	Capt C. Payne	834-1211—2680	Capt C. Payne	834-1211—2680
Woomera AS AS	Capt R. Degraff	730-1350—Drop 1	Capt R. Degraff	730-1350—Drop 1
Falcon AS CO	Capt M. Bergstrom	560-5102	Capt M. Bergstrom	560-5102
Onizuka AFS CA	Capt C. McDowell	359-3181	Capt K. Wisler	359-3181
Buckley ANGB CO	None		TSgt S. Baile	877-9278
TACTICAL AIR COMMAND				
9AF	LTC E.R. Smith, Jr.	965-2235	Capt D.J. O'Marah	965-3221
12AF	Capt D.R. Keays	685-2701	None	
Bergstrom AFB TX	Maj L. Trower	685-3326	Lt D.D. Covington	685-3327
Cannon AFB NM	Maj C.O. Holley	681-2731	Lt W. Wrabley	681-2678
Davis-Monthan AFB AZ	LTC D. Ehlers	361-5578	Lt W. Wright-Kern	361-4567
England AFB LA	Maj M.E. Outten	683-2367	Lt M.R. Lunn	683-2547
George AFB CA	Maj F.A. Winczner	353-2445	Lt A. Collins	353-2440
Holloman AFB NM	Maj J. Bowen	867-5107	Capt E. Foster	867-3785
Homestead AFB FL	LTC D.W. Blue	791-8320	Capt M.S. Alexander	791-7310
Howard AFB CZ	Maj S.W. Parsons	284-5852	Capt J.M. Zepka	284-4201
Keflavik IC	Capt R.K. Wonson	450-0111-Ext 4560	Ms I. Bain	450-0111-Ext 7491
Langley AFB VA	LTC A. Kruschwitz	574-2273	Capt N.W. Black	574-7215
Luke AFB AZ	LTC M. Ponsford	853-7007	Ms D.M. Rowe	853-7000
MacDill AFB FL	Maj J.J. Waters	968-5187	S.J. Macrina	968-4567
Moody AFB GA	Maj D.V. McIsaac	460-3626	Lt M.P. Wilson	460-3567
Mountain Home AFB ID	Maj P.R. Anderson	857-2294	D.D. Schreiner	857-2161
Myrtle Beach AFB SC	LTC J. Peters	748-7509	Lt I. Grenrock	748-6324
Nellis AFB NV	Col E.C. Neid	682-2593	Capt R. Woody	682-9830
Seymour Johnson AFB NC	LTC W.C. Budzinski, Jr	488-6424	Lt L. Becker	488-6424
Shaw AFB NC	Maj P. Hughes	965-2345	Capt G. Kliewer	965-2151
Tyndall AFB FL	LTC R.C. Ilardi	523-3265	Capt L. Clark	523-3264
US AIR FORCES IN EUROPE				
Alconbury RAF UK	LTC K.W. Stith	223-2439	Lt J.E. Arnett	223-3391
Ankara AS TU	Maj R.B. Cahoon	672-3142	Capt E.W. Dallman	672-2118
Aviano AB IT	Maj T. Gardner	632-2319	A. Raffin	632-2369
Bentwaters RAF UK	Maj Cecil	225-2522	Lt E.J. Johnston	225-2332
Bitburg AB GE	Maj D.K. Berger	453-7840	Capt R. Dellaringa	453-7720
Camp New Amsterdam NL	Maj R.W. Bole, II	Opr Asst—3156	Capt H. Alvarado	Opr Asst—2979
Chicksands RAF UK	Maj Hendrix	234-2245	Capt C.M. Board	234-2245
Comiso AS IT	Maj (S) Johnson	628-2796	Lt M.L. Ensminger	628-8396
Fairford RAF UK	Capt J.J. Bulap	247-2299	SMSgt E. Bannister	247-2936
Florennes AB BE	(Vacant)	791-3255/211	(Vacant)	791-3255/211
Greenham Common RAF UK	Maj M.E. Dubeau	628-2796	Lt P. Bernhardt	628-2796
Hahn AB GE	Maj A.D. Mills	450-7289	Capt J.C. Frye	450-6358
Hellenikon AB GR	Capt M. Zielinski	662-5307	Capt M. Zielinski	662-5669
Incirlik AB TU	LTC J.D. Cook	676-6607	Lt J. Soares	676-3181
Iraklion AS TU	Maj S. Moorhouse	668-3969	Lt T.E. Reed	668-3974
Izmir AS TU	Capt D.D. Davis	675-3225	Capt D.D. Davis	675-3226
Lakenheath RAF UK	Maj M.O. Goble	226-3709	Capt J.A. Bryan	226-3664
Lindsey AS GE	Maj S.L. Benson	339-3710	Capt J.R. Brock	339-3620
Mildenhall RAF UK	LTC R.L. Munn	238-2286	Capt J.A. Goodpaster	238-2108
Ramstein AB GE	LTC W. Takehara	480-2336	Capt P.W. Flanagan	480-5722
San Vito AS IT	Maj D.M. Branch	622-3355	Lt E.G. Carroll	622-3481
Sembach AB GE	LTC B.F. Shelby	496-7497	Capt J.F. McKay	496-7503
Soesterberg AB NL		363-8128		363-8979
Spangdahlem AB GE	Maj D.J. Goossens	452-6541	Capt T. Eddlemon	452-6531
Tempelhof Ctrl Aprt GE	Capt G.H. King	332-5304	CMSgt Livingston	332-5310
Torrejon AB SP	LTC J.E. Reynolds	723-7400	Lt P.A. Rose	723-5181
Upper Heyford RAF UK	LTC D.G. Prout	263-4901	Capt T.B. Young	263-4665
Woensdrecht AS NL	(Vacant)	364-7590	(Vacant)	364-7590
Zaragoza AB SP	Maj W.J. Scott	724-2446	Lt M. Reyna	724-2259
Zweibrucken AB GE	Capt F. Freeman	498-2502	Lt M.A. Blume	498-2559

Cost	Autovon	Accounting & Finance	Autovon
None		None	
I.L. Skinner	692-4358	Capt M. Anthony	692-4759
None		None	
None		MSgt R. Sullivan	834-1211—2681
None		MSgt M.A. Zykofsky	730-1350—Drop 1
None		None	
None		MSgt R.M.J. Durrant	359-3370
None		None	
Lt S.R. Warner	965-3714	Capt E.M. Jackson	965-2235
Ms L. Arberry	685-2701	None	
Lt E.K. Donrell	685-3328	Capt I.J. Spratt	685-3241
Lt T.A. Adams	681-2375	Capt S. Tye	681-2496
(Vacant)	361-4461	Capt T.A. Stocks	361-4867
Capt M.A. Nedd	683-2224	Lt M. Manyweather	683-5689
Capt K.D. Redd	353-2510	Maj (S) G. Hawes	353-2436
Capt O. Hutchinson, Jr	867-5303	Capt P. Foster	867-5547
Capt L.A. Burke, Jr	791-8664	Capt O. Arocho	791-8575
Capt W. Sanchez	284-4159	Capt P.L. Cales	284-5041
TSgt R. Evans	450-0111-Ext 7491	CMSgt J.M. Rand	450-0111-Ext 4286
Capt R. Vogel	574-2806	Capt V.A. Grogean II	574-3426
Capt K.E. Johnson	853-7778	Capt D. Tolbert	853-6033
Capt P.C. Cruz	968-3614	Capt C.A. Frey	968-5458
Lt J. Passaro	460-3674	Lt S. Nelson	460-3294
Ms. B. Thompson	857-2293	Lt C.L. Parker	857-2074
Lt D.R. Zorzi	748-7545	Capt T. Taylor-Hunt	748-7752
Capt M.J. Remeika	682-4030	Capt M.C. Roberts	682-2513
Capt J.M. Wadden, III	488-6424	Capt P.J. Singleton	488-6208
Lt C. Smith	965-3331	Lt J. O'Brien	965-2318
Capt R.W. Rush	523-3128	Capt A.J. Lynch	523-2300
Capt M.D. Swanson	223-2714	Capt T.L. Ross	223-3291
Lt M.S. Becker	672-3142	Capt (S) G.N. Sears	672-3204
TSgt E.Y. Terek	632-2374	Capt C.B. Avery	632-2458
Lt H.B. Wise	225-2124	Capt L.E. Foyle	225-2124
Capt R.C. Walker	453-7316	Lt D.L. Samsone	453-7504
Capt K. Conrad	Opr Asst—2905	Lt J.A. Young	Opr Asst—3166
Capt F. Justice	234-2430	CMSgt K. Wellens	234-2277
Lt D.W. Walton	628-8242	Capt H.M. Lister	628-2601
SSgt R. Craven	247-2299	CMSgt L. Dean	247-2976
Capt D. Metzer	791-3255/211	CMSgt R. Young	791-3255/211
(Vacant)	266-2135	Capt S.M. Monzingo	266-2604
Capt T.W. McKinstry	450-7783	Capt P.W. Dragon	450-7115
Capt M.A. Russell	662-5307	Lt S. Kennedy	662-5306
Capt (S) J.W. Lewis	676-8451	Capt F.M. Alleman	676-3209
Lt R.J. Bolluyt	668-3931	CMSgt J. Dispirito	668-3973
Capt S.H. Faulring	675-3225	MSgt J. Crawford	675-3223
C. Pina	226-3158	Capt S.M. Monzingo	226-2450
Capt R. Jackson	339-3054	Lt S. Doutrich	339-3761
Lt M.M. Vanderburgh	238-2787	Lt D.J. Doucette	238-2632
Lt K.A. Case	480-2336	Capt K.E. Mitts	480-5412
Capt V.W. Perricone	622-3452	Lt A.R. Griffin	622-3588
Lt R.D. Martin	496-7560	Capt B.G. McKinnon	496-7443
	363-8998		363-8119
Capt (S) P.G. Polinsky	452-6566	Lt N. Schlecht	452-6257
H. Urban	332-5228	R.C. Brininger	332-5388
Lt J.C. Gardyasz	723-6309	Capt D.A. Peterson	723-7471
Capt I. Jackson-Mason	263-4665	Capt A.K. Holt	263-4191
(Vacant)	364-7590	SMSgt Spearman	364-7284
Lt R.B. Dollar	724-2491	None	
Capt G.R. Peck	498-2584	Lt D.R. Maestas	498-2474

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Key Comptroller Personnel... *(Continued)*

	Base Comptroller		Budget	
		Autovon		*Autovon*
AIR FORCE RESERVE				
Dobbins AFB GA	A. Allison	925-4588	D. Bearden	925-5136
Gen Mitchell IAP WI	L. Dabe	786-9290	D. Hink	786-9528
Greater Pittsburgh IAP PA	C. Wyberg	277-8510	J. DiMarzio	277-8704
Minneapolis-St Paul IAP MN	M. Burgess	825-5310	H. Walsh	825-5310
NAS New Orleans LA	(Vacant)	363-3648	K. Risberg	363-3648
Niagara Falls IAP NY	P. Cournyea	489-2298	R. Battaglia	489-2298
O'Hare ARFF IL	S. Travis	930-6313	O. Osterhus	930-6313
Portland IAP OR	W. Forgey	638-4700	S. Zeller	638-4700
Richards-Gebaur AFB MO	J. Wood	463-2428	(Vacant)	463-2514
Rickenbacker AGB OH	G. Brill	950-3163	(Vacant)	950-3163
Selfridge ABG MI	J. Gonyea	273-4161	P. Lavis	273-4161
Westover AFB MA	R. Gilbert	589-2904	J. Diffley	589-2904
Willow Grove ARF PA	R. Wyda	991-1166	F. Gentile	991-1091
Youngstown Muni Aprt OH	T. Fuzo	346-1216	J. Scheetz	346-1216
AIR NATIONAL GUARD				
Alpena MI	Maj A. Rosado	741-3297	MSgt G.E. Moody	741-3355
Anchorage AK	Maj L.C. Taylor	317—626-1345	SMSgt D.G. Bump	317—626-1674
Andrews AFB DC	Maj J.A. Ramsey	858-4845	SMSgt J.M. Shockley	858-4847
Atlantic City NJ	Maj B.M. Johnson	445-6080	SMSgt R.E. Hagelin	445-6084
Baltimore MD	Lt A.W. Murphy	235-9220	TSgt J.A. Telle	235-9220
Bangor ME	Capt C.W. Warren	476-6226	MSgt G. Girard	476-2239
Battlecreek MI	Capt T.E. Allen	580-3222	Lt D.L. Kowalski	580-3369
Birmingham AL	Maj R.L. Harris	694-2331	SMSgt D.T. Bradshaw	694-2388
Boise ID	LTC D. Zollman	941-5550	CMSgt H.P. Andrijeski	941-5847
Bradley ANGB CT	LTC A.J. Dubois	636-8348	SMSgt M.J. Lynch	636-8404
Buckley ANGB CO	LTC J.B. Alford	877-9684	MSgt J. Loescher	877-9686
Burlington VT	LTC R.L. Shea	689-4278	Lt R.F. Ennis	689-4278
Camp Murray WA	Maj K.B. Lambert	355-7850	MSgt D.E. Borchers	355-7850
Charleston WV	Maj B.A. Huffman	366-9149	MSgt K.R. Oxley	366-9149
Charlotte NC	LTC G.L. Cloninger	583-9124	CMSgt H.D. Archer	583-9166
Cheyenne WY	LTC B.C. Bechtel	943-6341	SSgt S.S. Toalson	943-6342
Chicago IL	Lt R. Burkett	930-6913	MSgt M. Evans	930-6912
Dallas TX	Maj M.L. McKinney	874-6242	CMSgt W.E. Roberts	874-6242
DesMoines IA	Lt J.G. Cade	939-8450	SMSgt T.L. Freed	939-8451
Dobbins AFB GA	Capt J.R. Patterson	925-4645	SMSgt T.H. Cochran	925-4641
Duluth MN	Maj T.J. Huebsch	825-7215	SMSgt A.D. Grady	825-7219
Elington ANGB TX	Maj K.E. Sinkavich	954-2231	MSgt A.G. Dial	954-2220
Fairchild AFB WA	Maj J.B. Baltzell	352-5024	SMSgt G.A. Dupree	352-5024
Fargo ND	Maj T.L. Thilmony	362-8230	CMSgt N.E. Miller	362-8252
Forbes Fld KS	Capt T.L. Fritz	720-4719	MSgt F.W. Wehrli	720-4542
Fort Smith AR	Maj B.V. Click	962-8227	MSgt G. Sargent	962-8278
Fresno CA	Maj J. Frank	949-9269	MSgt C. Goforth	949-9263
Ft Wayne IN	LTC D.P. Harrington	786-1261	SMSgt R.W. Augsburger	786-1262
Great Falls MT	Maj B.A. Livingston	279-2250	CMSgt J.A. Robertson	279-2265
Gulfport MS	Maj J.B. Castleberry	363-8228	SMSgt G.E. Woodward	363-8202
Hickam AFB HI	LTC A.K. Shinsato	315—449-6983	CMSgt S.S. Kodama	315—449-7797
Jackson MS	Maj J.A. Cannon	731-9393	SMSgt B.C. Jolly	731-9403
Jacksonville FL	LTC J.M. Bell	460-7490	MSgt R.T. Kirtland	460-7491
Kelly AFB TX	Maj S.M. Anderson	945-4686	SMSgt E. Diaz	945-4686
Kingsley Fld OR	Capt S.D. Cook	830-6359	TSgt J. Gallmeister	830-6359
Kirtland AFB NM	Capt F.J. Carrillo	244-9780	SMSgt G. Jacquez	244-9780
Knoxville TN	Maj G.M. Wade	697-8232	CMSgt D.L. Pratt	697-8233
Lincoln NE	LTC P.F. Ziska	720-1236/17	CMSgt R.M. Courtney	720-1236
Little Rock AFB AR	LTC J.E. Jones	731-3133	SMSgt E.J. Smith	731-6230
Louisville KY	Maj R.H. Williams	989-4425	Capt M.E. Lueken	989-4491
Madison WI	Lt D.L. McLean	273-8292	SMSgt R.J. Fischer	273-8292
Mansfield OH	Maj K.E. Amos	696-6121	SMSgt S.K. Finfgeld	696-6137
March AFB CA	Capt R.C. Pasterski	947-3857	MSgt C.A. Strack	947-3853
Martinsburg WV	Maj H.C. Ruthrauff	242-9245	(Vacant)	242-9245

Cost	Autovon	Accounting & Finance	Autovon
P. Swilley	925-5136	J.F. Kaiser (AFO)	925-5255
F. Schmitz	786-9564	J. Reed (Agent)	786-9318
R. Cherpak	277-8523	C. Withrow (Agent)	277-8554
D. Harloff	825-5324	G. Steffe (Agent)	825-5314
R. Gaspard	363-3163	T. LeBlanc (Agent)	363-3286
B. Nimetz	489-2297	C. Roy (Agent)	489-2293
A. Rekus	930-6315	L. Felcan (Agent)	930-6316
M. Walter	638-4706	M. Walter (Agent)	638-4706
J. Blair	463-2273	W. Walker (Agent)	463-2426
None		J. Gatrell (Agent)	950-4775
None		M. Vanlerberg (Agent)	273-5066
G. Jackson	589-2883	D. McCarthy (Agent)	589-2809
J. Laudenslager	991-1291	B. Burke (Agent)	991-1178
V. Benoit	346-1098	B. Eaton(Agent)	346-1205

		Pay and Travel Supervisor	
None		None	
Vacant	317—626-1345	MSgt P. Ressequie	317—626-1226
Lt B.O. Roch	858-4846	MSgt J.W. Waters	858-4845
Capt R.K. Nichols	445-6080	(Vacant)	445-6084
Capt R.K. Magnusson	235-9220	TSgt G.J. Patrick	235-9220
Lt D. Nelson	476-2226	SSgt R. Peer	476-2240
Lt D.L. Kowalski	580-3369	TSgt T.S. Philo	580-3223
Lt B.G. Hursman	694-2388	MSgt M.O. Owens	694-2414
(Vacant)	941-5550	MSgt J.R. Bisbee	941-5858
Capt P.K. Shalo	636-8348	MSgt K.L. Havens	636-8228
Lt C.L. Lovell	877-9682	MSgt C.J. Zart	877-9690
Capt M.D. Miller	689-4278	MSgt D.E. Caron	689-4290
Capt J. Tuohy	355-7850	TSgt W. Lang	355-7853
(Vacant)	366-9149	MSgt R.B. Reynolds	366-9151
(Vacant)	583-9124	MSgt B.H. Ross	583-9167
Lt Cardin-Escobedo	943-6388	TSgt T.M. Loftin	943-6340
Capt D. Seaman	930-6912	SSgt G. Enslow	930-6912
Capt S.J. Letts	874-6242	MSgt J.M. Curlee	874-6242
Lt J.G. Cade	939-8450	MSgt K.K. Ketchem	939-8455
Lt M. Mathis	925-4641	MSgt R.D. McGlon	925-4644
(Vacant)	825-7215	MSgt R.N. Nelson	825-7220
Lt J.N. Whitman	954-2228	MSgt M.C. Mire	954-2237
Lt M.V. Marshall	352-5024	TSgt M.P. Dunn	352-5024
Lt L.D. Reule	362-8230	MSgt L.D. Jordahl	362-8265
Lt M.D. Windler	720-4719	SMSgt R. Hern	720-4152
Lt J. Martini	962-8281	MSgt N. Hester	962-8224
Capt S.R. Thomason	949-9130	MSgt C.L. Downing	949-9265
Lt D.J. Pacheco	786-1263	MSgt W.F. Jessee	786-1264
Lt T.L. Lohof	279-2250	MSgt E.G. Fronsee	279-2262
None		None	
Maj J.A. Gerimonte	315—449-1608	MSgt R.T. Hiyane	315—449-7900
Lt G.A. Taylor	731-9574	MSgt L. Easterling	731-9495
Lt R.D. Entwistle	460-7498	TSgt J.K. Nixon	460-7492
Lt C. Monroe	945-4686	TSgt V. Blanco-Cerda	945-9056
(Vacant)	830-6359	TSgt L. Jackson	830-6652
(Vacant)	244-9780	MSgt C. Swayne	244-9780
Capt C.R. Krell	697-8233	MSgt J.L. Wheat	697-7235
Lt E.A. Salmon	720-1284	SMSgt R.L. Miller	720-1217
Capt S.L. Owens	731-7622	MSgt R.L. Friday	731-3792
Lt M. Swift	989-4428	SMSgt E.J. Church	989-4648
Lt J.R. Kraemer	273-8293	MSgt D.N. Feltz	273-8391
Maj D.W. Hursh	696-6121	MSgt R.A. Kline	696-6138
Lt K.F. Miller	947-3853	MSgt R.L. Powell	947-3850
(Vacant)	242-9245	MSgt S.N. Gaynor	242-9110

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Key Comptroller Personnel... *(Continued)*

	Base Comptroller		Budget	
		Autovon		*Autovon*
AIR NATIONAL GUARD *(Continued)*				
McConnell AFB KS	Maj R.B. Hunter	743-7657	CMSgt T.L. Schisler	743-7656
McEntire ANGB SC	Maj J.V. Hannon	583-8220	MSgt T.J. Stack	583-8219
McGuire AFB NJ	LTC C.B. Wingert	440-2128	MSgt L.J. Cisek	440-3849
Memphis TN	Maj S.E. Crain	966-8205	Lt J.T. Heavey	966-8205
Meridian MS	Maj D.E. Jones	694-9205	CMSgt J.E. Jackson	694-9315
Middletown PA	Maj E.W. Brough	454-9387	Lt K.L. Connelly	454-9392
Milwaukee WI	Maj D.R. Malone	580-8462	SMSgt T.F. Jensen	580-8462
Minneapolis-St Paul MN	Maj W.D. McNally	825-5450	TSgt P.A. Spurgin	825-5756
Moffett Fld CA	LTC S.P. Straw	462-4720	MSgt R.O. Prentice	462-4723
Montgomery AL	LTC H.B. Foster	742-9366	CMSgt G.L. Davis	742-9282
Nashville TN	Maj B.C. McCoy	446-6551	MSgt C.R. Rich	446-6552
New Castle DE	LTC M. Balseiro	455-3462	SMSgt P.H. Clarkin	455-3460
New Orleans LA	Maj B.M. James	363-3438	SMSgt J.G. Beoubay	363-3730
Niagara Falls NY	LTC K.N. Szczepanski	489-2439	MSgt B.S. House	489-2439
Oklahoma City OK	Maj J.H. Grassman	956-8223	SMSgt L.D. Moran	956-8329
Otis ANGB MA	Maj M.A. Rigazio	557-4230	SMSgt J.A. Correia	557-4230
Pease AFB NH	Maj W.K. Windsor	852-3669	SMSgt K.S. Reith	852-4307
Peoria IL	LTC J.L. Reid	724-9241	SMSgt G.E. Hurst	724-9066
Pittsburgh PA	Maj J. Decroo	277-8422	Lt G.J. Mangis	277-8605
Phoenix AZ	Capt J.A. West	853-90038	SMSgt R.A. Vallance	853-9075
Portland OR	Capt R.K. Newell	638-4009	CMSgt J.P. Owens	638-4016
Quonset Point RI	LTC J.D. O'Grady	476-3261	SMSgt J.A. Graemiger	476-3261
Reno NV	Maj A. Hammond	830-4683	Lt K.A. Patterson	830-4687
Richmond VA	Maj L.M. Fuccella	274-8382	SMSgt R.A. McCormick	274-8312
Rickenbacker ANGB OH	LTC M.E. Harold	950-3210	J.J. Skaggs	950-3210
Salt Lake City UT	Capt T.H. Shaw	790-9261	SMSgt H. Nilsen	790-9261
San Juan PR	LTC A.J. Torres	860-9284	SMSgt E. Morales	860-9284
Savannah GA	Maj W.H. Cleland	860-8281	TSgt P.J. Holloran	860-8448
Savannah GA	LTC D. Stringfellow	860-8304	MSgt J.K. Jones	860-8304
Schenectady NY	Maj L.C. McDonald	974-9470	SMSgt R.D. Hollister	974-8373
Selfridge ANGB MI	Capt R.A. Brodowicz	273-5001	Ms E.M. Rhein	273-5157
Sioux City IA	LTC J.O'Donnell	939-6751	SMSgt E.F. Wilson	939-6756
Sioux Falls SD	LTC C.J. Pansch	939-7723	SMSgt R.E. Kroon	939-7721
Springfield IL	Lt W.D. Cobetto	892-8223	CMSgt B. Noonan	892-8224
Springfield OH	Capt F.L. Stahl	346-2881	MSgt W.R. Domer	346-2281
St Joseph MO	LTC D.L. Whitehead	720-9269	SMSgt B.R. Sumpter	720-9388
St Louis MO	Maj M.D. Rielley	693-6354	SMSgt T.L. Renz	693-6213
Stewart IAP NY	Maj N.D. Roseto	247-3537	Capt Santiago-Madera	247-3336
Suffolk Co NY	LTC W. Ferdinandsen	456-7268	MSgt D.T. Sousa	456-7262
Syracuse NY	Maj R.F. Blansett	587-9492	MSgt R. Chamberlain	587-9484
Terre Haute IN	Capt D.W. Sembach	724-1206	MSgt K.W. Hauptli	724-1235
Toledo OH	(Vacant)	580-2041	SMSgt J.J. Nichols	580-2008
Tucson AZ	LTC H.L. McInvale	853-4177	Lt J.R. Bejarano	853-4175
Tulsa OK	LTC R.J. Opela	956-5260	SMSgt I. Mozingo	956-5258
Westfield MA	Maj R.W. Whittaker	636-1241	SMSgt R.C. Fappiano	636-1242
Van Nuys CA	Lt M.E. Protack	873-6462	MSgt G.T. Beppu	873-6463
Volk Fld WI	LTC N.M. Von Asten	798-3231	MSgt D.D. Butrick	798-3237
Willow Grove PA	Maj E.R. Zandier	991-1353	SMSgt N.E. Walton	991-1396

Cost	Autovon	Pay & Travel Supervisor	Autovon
(Vacant)	743-7657	TSgt D.R. Truman	743-7653
Maj H.R. Murchison	583-8220	MSgt B.G. Davis	583-8221
(Vacant)	440-3849	TSgt T. Tucker	440-2904
MSgt R.L. Osborne	966-8106	TSgt S.L. Wilkins	966-8238
Capt S.E. Thomas	694-9527	SMSgt D.M. Schachte	694-9482
Lt K.L. Connelly	454-9392	MSgt R.E. Weaver	454-9545
Lt K.A. Crowell	580-2516	TSgt K.M. Teer	580-8427
(Vacant)	825-5450	MSgt E. Lowderbaugh	825-5607
Capt A. Hardee	462-4720	MSgt R. Barajas	462-4721
Lt M. Woodard	742-9251	MSgt J.E. Wilson	742-9247
Capt M.A. Shelton	446-6541	TSgt B.L. Womack	446-6570
Lt P.D. Heller	455-3462	TSgt M.A. Cox	455-3464
Capt J.A. Lee	363-3439	MSgt H.V. Neal	363-3439
Lt D.G. Fox	489-2439	MSgt D.A. Voelker	489-2439
Lt G.G. Bates	956-8329	MSgt W.J. Cloud	956-8187
Lt P. Mulbeyhill	557-4230	MSgt D. Howland	557-4230
(Vacant)	852-4307	TSgt L.M. Colello	852-2498
(Vacant)	724-9241	MSgt A.P. Johnson	724-9173
Lt G. Lawery	277-8352	TSgt R.L. Clark	277-8603
Capt L. Cordova	853-9038	MSgt K.D. Jennings	853-9077
(Vacant)	638-4009	MSgt L.C. Hawkins	638-4001
(Vacant)	476-3261	MSgt J.F. Mottola	476-3260
Maj J.D. Kelly	830-4683	MSgt V.M. Lafinier	830-4684
Lt G.W. Holmes	274-8547	SSgt R.A. Raza	274-8497
Capt K.L. Tonnessen	950-3210	R.D. Morningstar	950-3210
LTC J.E. Anderson	790-9261	MSgt D.E. Larsen	790-9261
(Vacant)	860-9284	MSgt J.E. Nieves	860-9284
Lt D.B. Kendall	860-8448	TSgt J.M. Kiess	860-8284
None		None	
Capt S.D. Stepp	974-9470	MSgt A.V. Thorne	974-9471
Ms C.A. Pruden	273-4232	Sgt J. Hawk	273-5661
Maj E.J. Vegdahl	939-6756	MSgt J.H. Harrison	939-6754
Lt P.E. Resel	939-7723	MSgt R. Pittenger	939-7722
Lt J. Rice	892-8223	TSgt K. Friday	892-8225
(Vacant)	346-2281	(Vacant)	346-2281
Lt J.J. Evans	720-9388	MSgt J.R. Swartz	720-9247
Capt C. Buchard	693-6201	MSgt D.A. Howard	693-6212
Capt Santiago-Madera	247-3336	MSgt S. Baker	247-3337
Lt W.E. McArdle	456-7368	MSgt K.M. Legault	456-7259
Maj R.F. Blansett	587-9492	MSgt D.M. Klasen	587-9482
Lt W. Marrs	724-1205	MSgt K.S. Stahlhut	724-1248
Lt J.H. Savage	580-2111	MSgt J.A. Bailey	580-2111
Lt R.J. Conley	853-4180	TSgt J.G. Willcocks	853-4180
Capt B. Kurlancheek	956-5167	(Vacant)	956-5167
Lt D.E. Sudnick	636-1266	MSgt J.S. Blascak	636-1243
Lt J.B. Bullard	873-6466	TSgt K.S. Sheeley	873-6467
None		None	
Lt M. Day	991-1353	MSgt M. McMasters	991-1353

Professional Military Comptroller School

Faculty of the PMCS, Air University
Center for Professional Development
Maxwell AFB AL 36112-5712



Col Richard E. O'Neill, USAF. BA, Economics, St. Joseph's University; MA, Economics, Wharton School, University of Pennsylvania; Certified Cost Analyst. Major Background: Comptroller, Budget, Cost.



LTC (P) John C. Mutarelli, USA. BS, Business Administration, Kings College; MBA, Comptrollership, Syracuse University; Industrial College of the Armed Forces. Major Background: Field Artillery; Comptroller.



LTC Richard L. Rolsen, USAF. BA, Business Administration, College of St Thomas; MBA, Central Michigan University. Major Background: Management Analysis, Budget, Comptroller.



Maj Donna M. Taylor, USAF. BA, Accounting, Inter American Univ of Puerto Rico; MBA, Management, Webster College. Major Background: Budget, Acctg and Finance, Comptroller Plans.



Maj Kenneth D. Isbell, USAF. BS, Accounting, University of Akron; MA Management & Supv (Log Mgt), Central Michigan University; Certified Public Accountant. Major Background: Acctg & Finance, Audit.



Maj Sandra A. Gregory, USAF. BS, Business Administration, University of Wisconsin—Superior; MBA, Sul Ross State University. Major Background: Acctg & Finance, Budget, Comptroller Plans.



Mr Ronald F. Stuewe. BS, Aviation Management, Auburn University; MS, Systems Management (Cost Analysis), AFIT. Major Background: Cost & Management Analysis, Project Management.



Capt H. Lewis Martin, USAF. BS, Management; MPA, Public Administration, Golden Gate University. Major Background: Budget, Comptroller.



Capt John F. Conroy, USAF. BA, Economics, Rutgers University; MBA, Financial Administration, Wright State University. Major Background: Budget, Cost.

AUTOVON 875-6656

by Col Richard E. O'Neill, Commandant

As the saying goes, *the only thing that is constant is change*. Over the past year, PMCS has seen change in faculty, facilities and curriculum.

On the faculty, we said "goodbye" to **Commander Dave Bailey** who retired to Florida; to **Colonel Chuck Daugherty** who is now the Director of Accounting and Finance at HQ PACAF; to **Lt Col Butch Geng** who moved over to Gunter AFB; and to **Ms Cathy Wright** who is now the Director of Budget at HQ AU. We welcomed **Commander Fred Becker** who will be teaching management; **Maj Sandra Gregory** from Air Command and Staff College to teach financial management at the executive level; **Mr Ron Steuwe** from HQ SAC to teach quantitative analysis; **Capt Jack Conroy** from Mather AFB to teach computers along with **MSgt Mike Alvey**. **Patsy Swain** is also a welcome addition to our admin support staff.

Our facilities have also changed with the completion of the *Colonel E.W. Edmonds Computer Lab* and the acquisition of two new seminar rooms. We have installed new carpeting; acquired systems furniture and new chairs for the auditorium.

Analysis shows that about 20 percent of our curriculum hours change every year. We have recently incorporated lectures or seminars on Entrepreneurship, Obligations/ Outlays, Artificial Intelligence, and Third Party Financing, to name just a few new subjects. We have also expanded our computer electives and continue to stress individual physical wellness.

We are proud of our "purple suited" approach toward education and extremely grateful for the dedicated support from OSD and the services. We feel these factors keep us on the leading edge of change in comptroller education.

PMCS Graduates: Class 88-C Graduated 10 June 1988

Their names, ranks, and "Idea" paper titles are listed below.

U.S. Air Force *(39)*

Ball, Orson W., GM-13—LD74302A—*Advancing TDY Funds Can Be Improved*
Benotti, Joseph P., GM-13—LD74303A—*Commissaries—Should They be Contracted Out*
Beyer, Cheryl E., GS-12—LD74304A—*Resource Advisors and Their Effectiveness*
Bick, Roger A., Capt—LD74305—*Improving Morale in the Antiseptic Environment of Comptrollership*
Blair, Joan C., GS-12—LD74306A—*Estimating Avionics Support Element Costs with Factors*
Bowen, Kevin C., GS-12—LD74307A—*Improving Microcomputer Literacy in the AF Comptroller Community*
Davis, Charles W., GS-12—LD74311A—*Systematic Process for Evaluating & Reporting on Internal Controls*
Detuccio, George A., LTC—LD74314A—*It's Time to Provide Tighter Linkage between Programming and Budget Execution*
Donaldson, Robert E., GM-13—LD74315A—*AF Audit Agency's Policy on Professional Growth and Development*
Fagan, Harold P., Maj (S)—LD74316A—*First Time Military Supervisors: Challenges for Effective Supervision*
Gamache, Sylvio J., GM-13—LD74319A—*Report of Survey Collections: A Cost Effective Legislature Proposal*
Gaskin, Jerry T., GS-12—LD74320A—*The Need to Reorganize Base Level Accounting and Finance*
Hanak, Elaine C., GM-13—LD74323A—*Creating a Successful Interface*
Hobbs, Charles A., V, Maj—LD74324A—*Advocacy in the Design of Automated Systems*
Hurst, Jeffrey M., Maj (S)—LD74326A—*Training Your Financial Managers*
Jeffries, Lawrence W., Maj—LD74328A—*Current Automation Efforts with Accounting and Finance*
Jinwright, Dianne M., Maj—LD74329A—*Self Help: A Method to Increase Productivity*
Johnson, Alphonso, Capt—LD74330A—*Comptroller Organization (How Well Are We Managing Our Future)*
Kinne, Mary J., GS-12—LD74332A—*Do We Really Need Internal Control Reviews (ICRS)*
Larson, Patricia M., Maj (S)—LD74333A—*Automating the Management Information System—A Guide*
Mattox, Rickey T., Maj—LD74336A—*C/CSC Panacea or Plague*
Meister, Marilyn J., GM-13—LD74337A—*Improve Cash Management by Using Credit Cards for Collections*
Mitchell, David L., Maj—LD74338A—*USAF Comptroller Community's Need for Interoperable Financial Management Hardware & Software*
Noble, Richard J., GS-13—LD74343A—*Deficit Spending and Defense Outlays—A Growing Management Dilema*
Oehrli, Robert W., Capt—LD74344A—*Comptroller Officer Force Management—Are Changes Needed?*
Olander, Charles E., Capt—LD74345A—*Combating Resource Waste through RMS*
Roach, Calvin L., GS-12—LD74348A—*Command Automation—Are You Where You Should Be?*
Robinson, Jacquelyn L., GS-12—LD74349A—*Unliquidated Obligations Prevent Valid Budget Execution*

To obtain microfiche copies of Idea Papers write to:

Defense Logistics Studies Information Exchange
ATTN: DRXMC-D
U.S. Army Logistics Management Center
Fort Lee, VA 23801-6043

AUTOVON: 687-2240

Include the Logistics Document Number (LD) in your request.

Sander, Thomas A., Capt—LD74350A—*Management Information Systems Meeting the Needs of the User*
Sedlar, Michael G., GS-12—LD74351A—*Effective Use of Pro Forma Analysis in Private Sector Financing*
Siler, James H., Capt—LD74352A—*RMS and RMS Training in the Acquisition Environment*
Smith, Gary R., Maj—LD74353A—*Wartime Financial Operations—A Joint Service Approach*
Sosa, Frank J., GS-12—LD74354A—*Application of Expert Systems/AI to Software Cost Estimating a Managers Guide*
Spaulding, Norman W., GS-12—LD74355A—*PROSPED Project Order Control and Reporting System*
Struemph, Glennon R., GS-12—LD74356A—*Trends in Data Automation for Base Level Comptroller*
Szwed, Frederick S., GM-13—LD74357A—*DOD Federal Credit Unions: Where From—Where To*
Tirey, Robert W., Maj—LD74359A—*Foreign Currency Fluctuation, Def Fund—Does Mil Pay Appropriation Need to Part*
Waugh, Julia M., GS-12—LD74360A—*Living with the Trade Offs and Compromises of Newly Designed Standard Systems*
Westoff, Stephen A., GM-14—LD74361A—*Management of Excess Obligations on Completed Contracts*

U.S. Army *(11)*

Bae, Sharon, GM-13—LD74301A—*A Comptroller Challenge*
Christian, Deborah A., GS-13—LD74309A—*Proposed Revisions to AMCP 715-13, Cost/Schedule Management of Non-Major Contracts*
Correa, Peter, Maj—LD74310A—*Currency Controls During Deployments of U.S. Forces in a Foreign Country*
Davis, Chauncey B., GM-14—LD74312A—*Finding Problems in Army Weapons Systems Acquisition*
Davis, William A., LTC—LD74313A—*Consulting Services for the U.S. Army Reserves*
Hobitz, Kenneth, Maj—LD74325A—*Recommendation for Improvement to the Dept of Army Obligation Plan Sub*
Marietta, Roger B., GS-13—LD74334A—*Improving the Long Range Planning System at Headquarters Forces Command*
Mitchell, John E., GS-13—LD74339A—*MACOM Commanders Need More Flexibility to Manage TDA Manpower Resources*
McCarley, Michael S., GM-14—LD74341A—*Hazardous Wastes Disposal Funding*
McManamay, Charles, Col—LD74342A—*The Division Comptroller and SIO*
Prince, Saundra F., GS-12—LD74347A—*Implementing the Army's Manage the Civilian Workforce to Budget Test at West Point*

U.S. Navy/Marine Corps *(9)*

Bridgett, Phillip, GS-12—LD74308A—*Accumulated Operating Results of a Navy Industrial Fund*
Fienup, John C., LCDR—LD74317A—*The Role of the Financial Managers in a Weapons System Acquisition Program Office*
Forbes, Joseph H., GS-12—LD74318A—*Billing Waste for Telephone Services, Systems & Equipment*
Golden, Mary A., GS-12—LD74321A—*Shipboard Disbursing Its Time for a Change*
Goodman, Robert O., SES—LD74322A—*Interfacing Small Business Utilization and PPBS*
Jackson, Kenneth G., GS-13—LD74327A—*Reducing Undistributed Disbursements in Navy Accounting Systems*
Martin, Delpha L., GS-12—LD74335A—*Combining Communications and ADP Management in the Navy*
Pardo, Cruz, Maj—LD74346A—*Biennial Budgeting by MC Fields Activities*
Taylor, Carolyn L., Maj (S)—LD74358A—*Incentives for the Commercial Activities Program*

Defense Logistics Agency *(2)*

Johnson, Gary, GS-12—LD74331A—*The Successful Comptroller*
Murphy, John E., GM-13—LD74340A—*Implementing a Productivity Council and New Productivity Approach*

PROMOTIONS


Mr Hogan


Mr Insinga


Mr Klobus


Mr Lomas


Ms Maust


Ms Vaughn


Mr Vorhis

Mr James R. Barnum (GM-15) is Chief, Cost Estimating and Analysis Division, Space Division (AFSC), Los Angeles AFS CA. **(No photo available.)**

Col Paul E. Grant is the ANG Advisor, Programs Division, Directorate of Budget Management, Deputy Comptroller, Budget, Washington DC. **(No photo available.)**

Mr Thomas P. Hogan (GM-15) is Director of Program Control, Headquarters Aeronautical Systems Division (AFSC), Wright-Patterson AFB OH.

Mr Joseph Insigna (GM-15) is Deputy Director of Communications/Computer Systems, Air Force Accounting & Finance Center, Denver CO.

Mr Claude Klobus (GM-15) is a System Accountant, Plans and Programs Div, Air Force Accounting & Finance Center, Denver CO.

Mr Donald J. Lomas (GM-15) is a System Accountant, Plans and Programs Div, Air Force Accounting & Finance Center, Denver CO.

Ms Marti Maust (GM-15) ia Chief, Fiscal Analysis Division, Directorate of Budget Enactment, Deputy Comptroller, Budget, Washington DC.

Ms Delores Vaughn (GM-15) is Chief, Support Operations Division, Directorate of Budget Operations, Deputy Comptroller, Budget, Washington DC.

Mr Ronald L. Vorhis (GM-15) is Cost Analysis Officer, Aeronautical Systems Division (ASD/CCC) (AFSC), Wright-Patterson AFB OH.

Air Training Command

Bick, Roger A., to Maj; HQ ATC/ACB
Cortez, David F., to Maj; HQ ATC/ACB
Kelly, Laura G., to GS-12; HQ ATC/ACFS
Kendall, David, to Maj; Sheppard AFB
Venable, Charles, to Maj; Sheppard AFB

Air Force Accounting & Finance Center

Chinnici, Samuel J., to GS-12; AFAFC/MPMT
Cline, Daniel J., to GS-12; AFAFC/SAAC/FSAE
Hess, Ometa K., to GS-12; AFAFC/SAAC/FSXQ
Hoeft, Billye L., to GM-13; AFAFC/CPS
Incenogle, Vincent G., to Capt; AFAFC/SC
Jones, Wanda O., to GS-12; AFAFC/DA
McGuire, Gregory P., to GM-13; AFAFC/CPS
Nolan, Nancy, to GS-12; AFAFC/DA
Perry, Roma A., to GS-12; AFAFC/RPSB
Thompson, Michael K., to GS-12; AFAFC/XSMM
Tracey, Lynn M., to GS-12; AFAFC/SAAC/FSBI
Vanzant, Larry W., to GM-14; AFAFC/ACF

Alaskan Air Command

Stanley, John T., to SMSgt; Elmendorf AFB/CCF

Air University

Wright, Catherine W., to GM-14; HQ AU/ACB
Jacksland, Robert E., to Maj; HQ AU/ACF

AF Systems Command

Ark, Shirley K., to GM-13; ASD/ACPM
Carroll, John D., to GM-14; ESMC/ACB
Chisolm, Denise, to GS-12; SD/ACFCL
Dibley, Sandra M., to GS-12; ASD/ACPM
Eickhoff, Judith, to GM-13; AD/ACP-YNG
Farneti, John D., to GM-13; ESMC/ACBM
Grabiel, Paul S., to GM-13; ASD/ACPM
Harold, Gila, to GS-12; AD/ACP-YNG
Hoover, Jeffery A., to GM-13; ASD/ACPM
Jenkins, Sharon L., to GM-13; ASD/ACPM
Leiter, Joni E., to GS-12; ASD/ACPM
McKinney, John W., to GS-12; ASD/ACPM
Morana, David A., to GS-13; ESD/ACCE
Morey, Thomas, to GS-12; AD/ACCI
Rutledge, Brian, to GM-13; AD/ACP-YBG
Sargent, Arline F., to GS-12; ESMC/ACBM
Williams, Eugene, to GS-12; AD/ACCI

AF Space Command

Cain, Barbara S., to Maj; HQ AFSPACECOM/ACB
Jackson, Robert A., to Maj; HQ AFSPACECOM/ACC
Orlander, Charles E., to Maj; HQ AFSPACECOM/ACB

AF Operational Test and Evaluation Center

Wallace, Margaret T., to Maj; HQ AFOTEC/ACB

Air Force Audit Agency

Angell, Lynn B., to GS-12; Hill AFB
Branch, Patricia E., to GS-12; Tinker AFB
Brunmeier, Dale E., to GS-12; Offutt AFB
Cain, Martin D., to Maj; Kadena AFB
Caldwell, Ralph R., to Maj; Norton/FSA
Dekat, Rufina B.R., to GS-12; Randolph AFB
Franzini, Anthony C., to GM-13; Norton/FSA
Ganje, Arnold J., to GS-12; Ellsworth AFB
Hamel, Mark A., to GM-13; WPAFB/AGL
Hawes, Gilbert L., to Maj; George AFB
Hood, Katheryn S., to GS-12; Randolph AFB
Jordon, Selmer R., to GM-13; WPAFB/QLW
Love, Allyson C., to GS-12; Andrews AFB
McNamee, Peter J., to GS-12; LAAFS
Mensch, Samuel R., to GM-13; McConnell AFB
Page, Stephen D., to GM-13; WPAFB/QLW
Pelky, Cindy L., to GS-12; McConnell AFB
Perkins, Philip L., to Maj; WPAFB/QL
Rees, Rosalind A., to GM-13; Norton/FSC
Renner, Timothy A., to GM-13; Grand Forks AFB
Savola, Ronald J., to GS-12; Osan AB
Turner, Patricia L., to GS-12; Kirtland AFB
Warren, Barbara M., to GM-13; Norton/FSC
Westergard, Horton C., to GS-12; Clark AB

PROMOTIONS . . . (Continued)

AF Communications Command

Parks, Ricardo L., to Maj; HQ PCD/AC
Sheen, Lori A., to Maj; HQ AFCC/ACB
Wilson, Chester A., to Maj; HQ AFCC/ACO

AF Logistics Command

Cramer, Deborah L., to GS-12; AGMC/ACB
Crosier, Lynn J., to GS-12; AGMC/ACB
Barnes Carl L., to GS-12; WR-ALC/ACFCI
Burke, Janice, to GS-13; HQ AFLC/ACCIA
Christensen, Elaine, to GS-12; OO-ALC/ACBI
Dellamore, Steve, to GS-12; OO-ALC/ACBO
Finney, Fred, to GS-12; HQ AFLC/ACCE
Foran, Sheryl L., to GM-13; AGMC/ACB
Kahn, Dennis E., to GM-13; HQ AFLC/ACFC
Mayer, Christine A., to GS-12; 2750 ABW/ACFG
Patrick, Marilyn J., to GS-12; AGMC/ACFG
Pintar, Michael A., to GM-13; HQ AFLC/ACFMM
Rodriguez, Frank, to GS-12; SA-ALC/ACFCM
White, James, to GS-12; OO-ALC/ACCI

Military Airlift Command

Chan, Jesus T., to Maj; HQ MAC/ACF
Daniels, Jacquelyn S., to GS-12; HQ MAC/ACB
Haselhorst, Karen J., to GM-13; HQ MAC/ACIA
Mavrogeorge, Charles A., to GS-12; HQ MAC/ACB

Electronic Security Command

Jenkins, Mary, to GS-12; HQ ESC/ACC
Patterson, Wanda, to GS-12; HQ ESC/ACC

Tactical Air Command

Alexander, Michael S., to Maj; 31 TFW/ACB
Artis, Craston M., to Maj; HQ TAC/IG
Brown, Glenn M., to Maj; HQ TAC/ACFP
Behring, James, to Maj; HQ TAC/ACBOM
Johnson, Clinton T., to Maj; HQ TAC/ACX
O'Brien, Patrick D., to Maj; HQ TAC/ACB
Parsons, Steven W., to Maj; 28 AD/AC
Rush, Richard W., to Maj; USAFADWC/ACC
Sanchez, Wilfredo, to Maj; USAFSO/ACC
Soto, John J., to Maj; 831 AD/ACF
Trower, Larry E., to Maj; HQ TAC/ACBOH
Woody, Robert L., to Maj; USAFTFWC/ACB

Strategic Air Command

Atkinson, Robert W., to Maj; Offutt AFB/ACB
Bell, Keith, to Maj; HQ SAC/ACBC
Holland, Bruce K., to Maj; HQ SAC/ACBS
Ludemann, Steve J., to Maj; HQ SAC/ACBC
Sanchez, David J., to Maj; Vandenberg AFB/ACC
Thomas, Angelia M., to Maj; Carswell AFB/ACC
Weinberg, Philip, to Maj; HQ SAC/ACBS

U.S. Air Forces in Europe

Freeman, Fred W., to Maj; 26 TRW/AC
Harvey, Kenneth W., to Maj; HQ USAFE/ACX
Iehle, Larry C., to SMSgt; 26 TRW/ACFPT
Minor, Gary W., to Maj; HQ USAFE/ACCA
Mitts, Kenneth E., to Maj; 316 CPTS/ACF
Moore, Jeanette, to Maj; HQ USAFE/ACXI
Moore, Larry D., to Maj; HQ USAFE/ACFF
Phillips, Horace J., to Maj; HQ USAFE/ACBOM
Wolosz, Alan A., to Maj; HQ USAFE/ACCC

U.S. Air Force Academy

Redfield, Steven A., to LTC; USAFA/ACF

Air Force Reserve

Ballard, Terry S., to GS-12; HQ AFRES/ACBP
Buchanan, Henry H., to GM-13; HQ AFRES/ACCI
Coleman, John J., to GM-13; HQ AFRES/ACCC
Hall, James L., to GS-12; HQ AFRES/ACBOT
Holley, Ann H., to GM-13; HQ AFRES/ACBRA
McCoy, Michael S., to GS-12; HQ AFRES/ACX
Mimbs, Patsy S., to GM-13; HQ AFRES/ACBRB
Pollock, William J., to GM-13; HQ AFRES/ACFA
Seames, Edna G., to GS-12; HQ AFRES/ACFAA
Schofill, Jerriane, to GS-12; HQ AFRES/ACFAB
Weaver, Janice M., to GM-13; HQ AFRES/ACBOP

SAF/AC

Bonham, David J., to Maj; SAF/ACBIA
Marzette, Benjamin J., to Maj; SAF/ACCC
McDonald, JoLynne, to Maj; AFCOSC
Sullivan, John C., to Maj; SAF/ACBOI
Wawrzyniak, Keith P., to Maj; AFCOSC
Whetstone, Mark J., to Maj; SAF/ACCC

RETIREMENTS


Col Bowman


Col Cockerham


Col Owens


Col Pinckney


Col Ryan


Col Watkins

Col Gary H. Bowman was Comptroller, Warner Robins Air Logistics Center, Robins AFB GA *(27 years of service).*

Col Warren E. Cockerham was Comptroller, Sheppard AFB TX (ATC).

Col Robert E. French was Director of Program Control, Aeronautical Systems Division (AFSC), Wright-Patterson AFB OH *(25 years of service).* **(No photo available.)**

Col Robert J. Max (AF Reserve) was Reserve Advisor, Justification & Pay Div, Directorate of Budget Operations, Deputy Comptroller, Budget, Washington DC *(20 years of service).* **(No photo available.)**

Col Robert C. Owens was Deputy for Comptroller, Arnold Engineering Development Center (AFSC), Arnold AFS TN *(22 years of service).*

Col Scott S. Pinckney was Comptroller, Headquarters Strategic Air Command, Offutt AFB NE *(over 26 years of service).*

Col Robert L. Ryan was Director of Cost, Headquarters Air Training Command, Randolph AFB TX *(26 years of service).*

Col Richard E. Watkins was Comptroller, Headquarters Air University, Maxwell AFB AL *(26 years of service).*

Mr Clarence O. Woods (GM-15) was Associate Director, Supply Division, Directorate of Acquisition and Logistics Systems, Air Force Audit Agency, Wright-Patterson AFB OH *(over 30 years of service).* **(No photo available.)**

RETIREMENT . . . (Continued)

Air Training Command

Baldassari, Ronald J., LTC; HQ ATC/ACB
Bess, Carl E., GM-13; Sheppard AFB/ACF
Garza, Epigmenio III, MSgt; HQ ATC/AC
Graham, Mary A., GS-11; Reese AFB/ACFQ
Gorden, Meda, GS-11; Sheppard AFB/ACB
Heitkamp, Dorine L., GS-12; HQ ATC/ACB
Kitay, Jack, MSgt; Mather AFB/ACFQA
Melton, Thomas J., GS-11; Mather AFB/ACC
Page, Mary F., GS-6; Lackland AFB/ACF
Parker, Samuel W. Jr., GS-11; Vance AFB/ACB
Ramsey, Byron, D., CMSgt; Lackland AFB/ACF
Robbins, Phillip D., GS-11; Chanute AFB/ACB
Snyder, Edith, GS-11; Mather AFB/ACB
Strombaugh, Irvin D., MSgt; Chanute AFB/ACF
Strong, Constance E., GS-4; Lackland AFB/ACF
Wein, Rodger G., Maj; HQ ATC/ACCQ

Military Airlift Command

Carey, Jean M., GS-7; 436 MAW/ACFA
Gurfein, Norman, SSgt; 60 MAW/ACFPS
Hatton, Addie M., GS-5; 438 MAW/ACFPT
Hawes, Howard, MSgt; 63 MAW/ACFPM
Heaton, Mickey, TSgt; 63 MAW/ACFPM
Phillips, Claude M., CMSgt; HQ MAC/ACB
Simpson, Clifford G., GS-8; 438 MAW/ACFM
Sloan, Thomas, Capt; 1776 ABW/ACC
Velarde, Cora, GS-9; 63 MAW/ACFMM
Wadleigh, Harold H., GS-12; HQ MAC/ACB

Alaskan Air Command

Clouse, Gary K., LTC; HQ AAC/AC
Doiel, G.W., SMSgt; Elmendorf AFB/ACFA
LaCoss, Ronald, MSgt; Elmendorf AFB/ACC

U.S. Air Forces in Europe

Lawrence, Donald C., MSgt; 10 CPT/ACFPT
Riordan, John D., SMSgt; 32 TFS/ACF
Simon, Carlos, MSgt; 10 CPT/ACD

Tactical Air Command

Brannock, William M., MSgt; 31 TFW/AC
Childers, Nanalee Y., GS-5; 67 TRW/AC
Carroll, Daniel, SMSgt; 1 TFW/ACFPT
Guy, Eileen, MSgt; 833 AD/ACF
Huff, Jimmy L., Maj; 23 TFW/AC
Jones, Frederick A., CMSgt; HQ TAC/ACBOR
Ketch, Joel A., CMSgt; TFWC/ACC
Longee, Nelson C., GS-13; HQ TAC/ACCEE
Mathews, D.N., GS-11; 56 TTW/ACFA
Mayes, Larry J., MSgt; TFWC/ACB
Mitchell, Robert T., SMSgt; 363 TFW/ACFQA
Simpson, Ellen Y., GS-7; 67 TRW/AC
Tomberlin, Joyce B., GS-11; 67 TRW/AC
Trybek, Mary E., GS-7; 4 TFW/ACFA
Vasso, Anna S., GS-9; 366 TFW/ACB
Wood, Louis E., CMSgt; HQ TAC/ACC

Air Force Systems Command

Behlke, Phillip E., TSgt; ASD/ACF
Diffenderfer, Helen, GS-6; ESMC/ACFM
Graham, Dorothy G., GS-12; ASD/ACPM
Hull, Thomas W., CMSgt; ESMC/ACFQ
Mallonee, Ruth M., GS-11; ASD/ACPM
McClung, Larry W., Maj; AD/ACP-YJG
McGrew, Larry A., Maj, ASD/ACPM
Mooney, Thomas M., GM-14; ESD/TC-5
Moraga, Alvaro P., GS-7; AFCMD/ACA
Padget, Ronald G., MSgt; AD/ACFM
Profitt, Mildred E., GS-5; ASD/ACPM
Quigley, Josephine A., GS-9; ASD/ACPM
Rote, William J. Jr, LTC; HQ AFSC/ACC
Sayre, Thomas H., SMSgt; ASD/ACF
Schildknecht, Ronald C., LTC; ASD/ACPM
Smith, Faye L., GS-5; ESMC/ACFPC
Strickland, Arthur J., GS-11; AEDC/ACB
Tischler, Nancy, GS-6; ESMC/AC
Upton, Ricky L., SMSgt; AD/ACFP
Washington, Jerry W., GS-8; SD/ACFA
Wenzel, Richard, GS-12; AD/ACCE
Will, Roger P., GS-12; ASD/ACPM

Air Force Audit Agency

Allen, James H. Jr, GM-14; SAF/AGA
Back, Tilden R., GM-13; WPAFB/QLP
Ellis, Richard, Maj; WPAFB/QL
Erm, John D., GM-13; K I Sawyer
Hansen, Donald P., GS-12; Mather
Jezek, Joseph L., GS-12; K I Sawyer
Johnson, Lloyd C., GS-12; Tinker
Masunaga, Kazuo, GM-14; Ramstein
Morlan, Joyce M., GS-6; Norton/DOOX
Popovac, Stephen O., GM-13; Hanscom
Ramos, Rodolfo R., SMSgt; Norton/LGS
Rohr, Michael J., Maj; WPAFB/QL
Snider, Victor V., LTC; Norton/DO
Tovcimak, Michael A., GS-12; Dover

AF Space Command

Dickinson, Mary E., GS-11; HQ AFSPACECOM/ACC

Air Force Logistics Command

Abram, Hope, GS-5; SA-ALC/ACFSC
Fields, Gary, GM-14; SA-ALC/ACF
Fisher, Catherine A., GS-7; WR-ALC/ACFG
Folkman, Marietta, GS-6; OO-ALC/ACFTT
George, Liston O., GS-8; 2750 ABW/ACFTC
Garrison, Laura M., GS-5; 2750 ABW/ACFTT
Hawkes, Betty, GS-12; OO-ALC/ACB
Homer, Ray, GS-11; OC-ALC/ACFCO
Stinnett, Melvin L., LTC; OC-ALC/ACF
Rabinowitz, Leon G., GM-13; WR-ALC/ACFM
Twaits, Marvin A., GM-13; 2750 ABW/ACC
Spencer, Marilyn, GS-12; OO-ALC/ACB

AF Accounting & Finance Center

Bailey, Virginia M., GS-6; AFAFC/TCB
Barrett, Peggy J., GS-12; AFAFC/SC
Belohlavy, Steve M., GS-12; AFAFC/TCS
Bray, Roberta, GS-12; AFAFC/CPS
Bukowski, Geraldine J., GS-11; AFAFC/SC
Carrara,, Betty L., GS-9; AFAFC/SC
Cassa, Joyce B., GS-7; AFAFC/RPBTC
Cassaday, Robert E., GS-9; AFAFC/RPEI
Cordova, Jose, GS-11; AFAFC/CPS
Dunn, John S., GS-12; AFAFC/MPGJ
Dwinell, Robert E., GS-12; AFAFC/RPSA
Fisher, Olive D., GS-5; AFAFC/RPTBB
Goetz, Robert G., GM-13; AFAFC/TCB
Groody, Florence R., GS-7; AFAFC/RPTBC
Harris, Sallie Jo, GS-8; AFAFC/ACF
Heitman, Charlene A., GS-9; AFAFC/RPAF
Hook, William (Jack), GS-11; AFAFC/MPAC
Jones, Jerry B., GS-12; AFAFC/MPGJ
Krieger, Lois, GS-11; AFAFC/ACF
Lewis, Betty, GS-6; AFAFC/ACF
Lubang, Rudy C., GS-8; AFAFC/SC
Luttrell, Mary A., GS-8; AFAFC/RPTL
Mallard, Erma L., GS-8; AFAFC/SAAC/FSAS
Meer, Sylvia E., GS-8; AFAFC/JA
Morgan, Gladys C., GS-7; AFAFC/MPAC
Myers, Eleanor C., GS-7; AFAFC/JA
Nelson, Marion N., GS-12; AFAFC/SC
Osorio, Stella T., GS-7; AFAFC/RPBSC
Owens, June E., GS-5; AFAFC/SC
Parsons, June D., GS-12; AFAFC/RPSB
Reeves, Martha S., GS-12; AFAFC/SC
Robinson, Wesley, GS-7; AFAFC/DA
Schlenk, Robert G., GM-14; AFAFC/ACF
Shea, Robert J., GM-13; AFAFC/SC
Sjoberg, Oscar F., GS-12; AFAFC/RPSA
Smith, Carl R., GS-12; AFAFC/MPGJ
Smith, Robert C., WS-5; AFAFC/LG
Uran, Charles W., GS-11; AFAFC/MPJA
Welch, William H. Jr, GS-12; AFAFC/SC

Electronic Systems Command

Bigelow, Halbert H. III, TSgt; HQ ESC/ACB

Strategic Air Command

Delossantos, Arturo, MSgt; Dyess AFB/ACF
Gruver, Russell M. Jr, Maj; F.E. Warren AFB/AC
Norwood, Matilda (Tillie), GS-5; Offutt AFB/ACFT
Ramirez, Jessie Jr, SMSgt; McConnell AFB/CCF
Thompson, James H., MSgt, Dyess AFB/ACF
Trimm, John D., SSgt; Offutt AFB/ACFT

SAF/AC

Beck, Peter M., LTC; AFCOSC

General Officer Actions



Maj Gen Larson Jr

Reassignment—In

Maj General George W. Larson Jr became the Deputy Comptroller, Budget, Office of the Secretary of the Air Force, Washington DC, on 24 August 1988.

General Larson was born 3 April 1940 in Minneapolis and graduated from Boise (Idaho) High School in 1958. He received a bachelor's degree from the U.S. Air Force Academy in 1962 and an MBA from Golden Gate University in 1978.

He was commissioned as a second lieutenant in June 1962. The general received his pilot wings in August 1963. His initial operational flying assignment was as a B-47 pilot with the 9th Strategic Aerospace Wing, Mountain Home AFB ID. While there he held positions as senior standardization and evaluation co-pilot and aircraft commander.

In February 1966 General Larson was assigned as an EB-66 and RB-66 aircraft commander at Shaw AFB SC, in preparation for a Southeast Asia assignment. He then was assigned to the 41st Tactical Reconnaissance Squadron, based at Takhli Royal Thai AFB, Thailand. During his tour of duty, he flew 85 combat missions in North Vietman. He returned to the U.S. in Fehruary 1967 and was assigned briefly as an instructor pilot at Laughlin AFB TX.

The general attended the Air Force Test Pilot School at Edwards AFB in April 1967. After graduation in August 1968 he was assigned to the Bomber/Transport Branch, Flight Test Operations (AFSC) at Edwards AFB CA. During this assignment he was instrumental in the completion of several test programs. From August 1972 to July 1978 he served with SAC's 4200th Test and Evaluation Squadron at Edwards as a pilot representing SAC in initial operational test and evaluation of the B-1.

After completing the Air War College in June 1979, he became commander of the 4007th Combat Crew Training Squadron, Plattsburgh AFB NY. In November 1980 General Larson was assigned as Chief, Advanced Concepts Division, Office of the Deputy Chief of Staff for Plans, at HQ SAC. In August 1981 he became executive officer to SAC's Commander in Chief. The general was assigned as vice commander of the 380th Bombardment Wing at Plattsburgh AFB in May 1982 and took command of the wing in June 1983. His last position prior to becoming the Deputy Comptroller, Budget, was as the Assistant Deputy Chief of Staff for Plans at HQ SAC from June 1985 to August 1988.



Maj Gen Leo W. Smith II

Reassignment—Out

Effective 24 August 1988, Maj General Leo W. Smith II, the Deputy Comptroller, Budget, Office of the Secretary of the Air Force, was reassigned as the Assistant DCS/Plans and Operations, HQ USAF, Washington DC.

General Smith was born 13 March 1936 in Omaha NE. He graduated from the U.S. Military Academy in 1958 and earned his master's degree from Southern Illinois University in 1971.

After completing pilot training, Nuclear Weapons School, Survival School and B-52 upgrade training, he was assigned to Loring AFB ME as a B-52G co-pilot. A volunteer for the Minuteman missile program, General Smith completed missile training at Chanute AFB IL and was assigned to Malmstrom AFB MT in October 1962. In April 1965 he was tansferred to the 15th AF Missile Training & Standardization Division at March AFB CA.

The general completed C-130 Hercules training at Sewart AFB TN in July 1966 and then was assigned to the 314th TAW, Ching Chuan Kang AB, Taiwan, as a co-pilot and later as aircraft commander.

In September 1967, he was assigned to HQ SAC, initially as an operations planner on board the Airborne Command Post, then as an air operations staff officer and finally as chief of the Future Concepts Missile Branch.

After graduating from the Naval Command and Staff College in July 1973, he became military assistant to the Deputy Director for Defense Research and Engineering, Strategic and Space Systems, Office of the Secretary of Defense, Washington DC. General Smith completed the State Department's Senior Seminar in Foreign Policy in June 1977 and was assigned as Chief, Strategic Offensive Forces Division, Directorate of Plans, HQ USAF, Washington DC. After an Air Staff reorganization, he became Assistant Deputy Director for Strategy, Doctrine and Long-Range Planning in June 1978. With the creation of a Deputy Directorate for Long-Range Planning, the general became chief of the Planning and Integration Division.

In April 1979 General Smith transferred to Castle AFB CA as Vice Commander, 93rd Bombardment Wing, and in April 1980 assumed command of the wing. The general became commander of SAC's 57th AD, Minot AFB ND, in November 1981. In December 1982 he was assigned as Assistant DCS/Plans at HQ SAC. He returned to Washington DC and served as the Deputy Comptroller Budget, from March 1987 until August 1988.



Brig Gen G.B. Stephenson

Retirement

Brig General Gorham B. Stephenson, the Deputy Chief of Staff, Comptroller, for Headquarters Air Force Systems Command, retired on 29 August 1988 after 26 years of military service. During most of his career, he had held a number of Air Force Systems Command research, development and acquisition assignments.

He served as the primary advisor to the commander and his staff for financial management of the command since September 1984. He was the commands Deputy Comptroller for the two preceding years.

Before these assignments, he was the Executive Assistant to the Air Force Chief of Staff at Headquarters U.S. Air Force from June 1980 to June 1982.

His other Headquarters Air Force Systems Command assignments included the command's Director for Long-Range Corporate Planning, with responsibilities for command-wide strategic resource and capabilities planning and as the Executive Assistant to the Vice Commander.

His field assignments included assignment to the Deputy for F-15 at the Aeronautical Systems Division, where he served consecutively as chief of the Plans and Programming Division; Special Assistant for Foreign Military Sales; chief of the Resources Division; and Deputy Director of Program Control for the research, development, test and evaluation (RDT&E), acquisition and deployment of the F-15 fighter aircraft program.

He was also assigned to the Electronic Systems Division, where he served as a production officer and later as a procurement officer in a system program office (SPO) having research, development, test and evaluation, and acquisition responsibility for communications systems. He was also assigned to ESD's 484N-B System Program Office in Tokyo. While there, he served as Chief, Procurement and Production, and procuring contracting officer for the RDT&E, acquisition and deployment of a microwave communications system.

His military education included graduation from the National War College and Air Command and Staff College.

His military decorations and awards include the Distinguished Service Medal, Legion of Merit with one oak leaf cluster, the Meritorious Service Medal with one oak leaf cluster and the AF Commendation Medal with one oak leaf cluster.

SES Transfers/Retirement (Secretariat)



Mr Beach

Effective 17 July 1988, Mr John W. Beach became the Assistant Deputy Comptroller, Budget, Office of the Secretary of the Air Force, Washington DC.

Mr Beach was born 14 July 1938 in Syracuse, New York, and graduated from Central Technical High School in Syracuse, New York, in 1956. He earned a Bachelor of Science degree in Economics from Syracuse University in 1960 and a Master of Science degree in Economics from Syracuse University in 1965. He has completed further graduate-level courses in economics, mathematics, and accounting at American and George Washington Universities.

He was commissioned as a second lieutenant in the United States Army and served on active duty in Europe at the U.S. Army Ordnance Depot located in Braconne, France, from July 1963 to June 1965. Following that he served for 3 years in the U.S. Army Reserve.

In 1966 Mr Beach entered the Comptroller career field in the Office of the Secretary of Defense (OASD(C)) and served as a budget analyst/economist in Plans and Systems.

In 1975 he was appointed Deputy Director, Plans and Systems.

In 1979 he became the Director, Plans and Systems, Office of the Assistant Secretary of Defense (Comptroller).

From 1986 until July 1988 Mr Beach was with the Defense Communications Agency and served as the Deputy Director for Resource Management. In this capacity, he was principal adviser to the Director, DCA for Financial Management (Comptroller); managed manpower resources, acquisition policy, and commercial communications policy, to include management of a major industrial fund.

Mr Beach's awards include a Master's degree with distinction, Selected Federal Management Intern, Secretary of Defense Meritorious Civilian Service Medal, Secretary of Defense Bronze Palm, Distinguished Civilian Service Award, and Secretary of Defense 2nd Bronze Palm.



Mr Dunn

Effective I Septemher 1988, Dr T. Stanley Dunn became Director, Cost Applications and Director of the Air Force Cost Center, Arlington VA.

Dr Dunn was born on 19 January 1941 in Douglas, Arizona. He graduated from Alamogordo High School, Alamogordo, New Mexico, in 1959, and received a Bachelor's degree in Accounting and Marketing from Eastern New Mexico University in 1964. Dr Dunn graduated from the University of Arizona with the Master's in Computer Science in 1971 and a Doctorate in Business in 1982.

He entered government service in July 1964 as an auditor trainee with the Air Force Audit Agency. He then entered the U.S. Army in October 1964 and served 2 years.

Dr Dunn returned to civil service as an auditor with the U.S. Army Audit Agency, El Paso, Texas, from October 1966 until June 1979. After another break in government service to complete his Master's degree, he resumed his career and became staff accountant for the U.S. Army Communications Command (USACC), Comptroller, Fort Huachuca AZ, from September 1971 until December 1973. He then served as informations systems officer for the USACC, Comptroller, until June 1976.

In July 1976 Dr Dunn became an operations research analyst for USACC; then in October 1978 went to work for the Air Force Accounting and Finance Center as a branch chief for financial systems development in the Security Assistance Accounting Center (SAAC).

In Octoher 1979 Dr Dunn became the acting division chief of financial programs and systems for SAAC. From there he became technical advisor to the Chief, Plans and Programs in June 1980.

In January 1981 he became program manager for the Air Force Foreign Military Sales accounting system.

In April 1983 Dr Dunn became the Director of Plans and Systems for the Air Force Accounting and Finance Center (AFAFC), Lowry AFB CO. He remained in that position until he was appointed to his present position.



Mr Tillman

Mr Frederick E. Tillman, Director, Directorate of Budget Investment, Deputy Comptroller, Budget, Office of the Secretary of the Air Force, Washington DC, retired from civil service on 23 September 1988.

Mr Tillman was born 4 June 1935 in Des Moines, Iowa. He graduated from Oskaloosa (Iowa) High School in 1953 and earned a Bachelor of Science degree at the University of Iowa, Iowa City, Iowa in 1957. Mr Tillman also attended the John F. Kennedy School of Government at Harvard University, Cambridge, Massachusetts.

After receiving an Air Force commission as a second lieutenant through the Reserve Officer's Training Corps program in 1957, he entered on active duty and served at Air Force bases in Texas and Ohio until December 1959.

He was assigned to the Air Force Auditor General in 1959 as an internal auditor with the Resident Auditor's office, Naha Air Base, Okinawa, until March 1961. At that time he completed military service and joined the staff of the Accounting and Finance Office, 51st FIW, Naha AB, Okinawa, until 1962.

In 1962 he rejoined the Air Force Auditor General as an auditor at Tachikawa AB, Japan, and held this position until January 1964. He transferred to the 6100th Support Wing Budget Office and remained there until 1969.

Upon his return to the United States in April 1969, Mr Tillman joined Headquarters United States Air Force and worked as a budget analyst for the Air Force Reserve until July 1970. He then joined the Directorate of Budget at Headquarters United States Air Force and worked as an analyst in the Security Assistance, Aircraft Procurement, and Research and Development Branches until his selection as Chief, Policies and Procedures Office of Budget in August 1977.

Mr Tillman became the Director of the Directorate of Budget Investment, Deputy Comptroller, Budget, in January 1983.

Mr Tillman retires with more than 31 years of accredited service.

SES Promotion/Transfer (AFAA)



Mr Baugh

Mr Robert L. Baugh is the Director, Financial and Support Audits, Headquarters, Air Force Audit Agency, Norton AFB CA.

Mr Baugh was born in Cincinnati, Ohio, on 12 August 1935. In 1959 he earned a Bachelor of Business Administration degree from the University of Cincinnati. In 1974 he received a Master of Business Administration degree, and in 1976 a Master of Public Administration degree, both from Auburn University.

Mr Baugh has been with the Air Force Audit Agency over 29 years. From July 1959 to June 1966 he served as an Air Force officer in Alaska, Maryland and California. He entered civil service in 1966 and served as an audit manager and branch chief within the Directorate of Service-Wide Systems in California, Washington DC and Alabama. In 1975 he returned to Norton AFB as a staff auditor within the Directorate of Operations. In 1979 he was promoted to branch chief at the Air Force Accounting and Finance Center, and a a year later was assigned as the Air Force Accounting and Finance Center Representative.

In 1981 Mr Baugh was promoted to Chief, Technical Services Division at AFAA Headquarters. He was named Associate Director, Information Technology Division in 1985 and became the Deputy Director of the Forces and Support Directorate in 1987. He was promoted to his current position in August 1988.

Mr Baugh is a Certified Internal Auditor and a member of the American Society of Military Comptrollers. He attended Air Command and Staff College in 1973—1974.

He is married to the former May Lou Dannenfelser of Cincinnati, Ohio. They have three sons: Terry, Eric and Neil; and one daughter, Karen. The family resides in Redlands, California.



Mr Crawford

Mr Jackie R. Crawford became the Director, Acquisition and Logistics Audits, Air Force Audit Agency, on 18 July 1988.

Mr Crawford was born in De Funiak Springs, Florida, on 7 July 1945. He earned a Bachelor of Business Administration degree from Florida State University in 1967 and a Master of Accountancy degree from Bowling Green State University in 1974. He is a Certified Public Accountant and a Certified Internal Auditor.

Mr Crawford began his federal service with the Air Force Audit Agency in April 1967 at Eglin AFB, Florida. As he progressed in his career, he had auditing assignments at the Aeronautical Systems Division, Wright-Patterson AFB OH; Space Division, Los Angeles CA; and Warner Robins Air Logistics Center, Robins AFB GA. In these assignments he managed audits addressing research and development, acquisition and logistics programs.

In April 1982 Mr Crawford became the AFAA's Associate Director for Weapon System Audits.

In April 1985 he was selected for the Office of Personnel Management's Legislative Fellowship Program. Through the fellowship, he obtained a position with Congressman Richard Ray, a member of the House Armed Services Committee. He assisted Congressman Ray in completing studies on air base defense in Europe and on the adequacy of the DOD industrial base.

From late 1985 to June 1987 he again served as an Air Force Audit Agency Associate Director. In July 1987 he was promoted to the position of Director, Acquisition Support Programs, Office of Assistant Inspector General for Auditing, DOD Inspector General, Arlington VA.

Mr Crawford is married to the former Frances Lindsey of De Funiak Springs, Florida, and they are the parents of three daughters.

How the Chanute AFO Recovered when the Roof Caved In

Rated Best Article for the July 1988 Issue

Major Bob Schramm's article, *How the Chanute AFO Recovered when the Roof Caved In,* was chosen by the major command Comptrollers as the best article published in the July 1988 issue. Maj Schramm was the Air Force Accounting and Finance Officer at Chanute AFB IL at the time the article was written. He becomes the third of four finalists to compete for the ***1988 Best Author Award.***

Second place was taken by **Colonel Craig D. Elliot's** article, *Don't Forget Why You Raised Your Right Hand.* Col Elliot is the Comptroller of the Lowry Technical Training Center (ATC), Lowry AFB CO.

Third place went to **Major Joseph J. Waters'** article, *Managers of Time.* Maj Waters is Chief, Retired Pay Entitlements Division at AFAFC, Denver CO.

A Past Comptroller Retires

Commander, Air University
November 1986—September 1988



Comptroller of the Air Force
September 1984—November 1986

Lieutenant General Truman Spangrud

Lieutenant General Truman Spangrud, the Commander of Air University, Maxwell AFB AL, retired from active duty on 1 September 1988.

Prior to his becoming the Commander of Air University, General Spangrud had been the Comptroller of the Air Force. He came into the Comptroller community in 1972 and was in or involved with comptrollership until his retirement. For those who are new to the Comptroller family or did not know him well, the following background is provided.

General Spangrud was born 21 December 1934 in Kennedy, Minnesota, and graduated from Karlstad (MN) High School in 1952. He received a bachelor's degree from the University of Arizona, Tucson, in 1956, and a master of science degree in business administration from George Washington University, Washington DC, in 1966.

Commissioned through the ROTC program in 1956, the general completed pilot training at Marana AB AZ and Greenville AFB MS in December 1957. He completed F-84F and F-100 training at Nellis AFB NV and Luke AFB AZ in June 1958.

After B-47 training at McConnell AFB KS in February 1959, he was assigned to the 98th Bombardment Wing, Lincoln AFB NE, where he commanded a B-47 crew from March 1962 to August 1965. His crew was updated to select status in 1964 and he held a spot promotion to major. He graduated from Air Command and Staff College as a distinguished graduate in June 1966, and concurrently earned a master's degree from George Washington University.

From July to December 1966, the general trained as an F-4 pilot at Davis-Monthan AFB AZ. He then served a split tour of duty as an F-4 pilot with the 8th TFW at Ubon Royal Thai AFB, Thailand, and as Deputy Chief of the All-Weather Attack Division, office of the Deputy Chief of Staff for Operations, Headquarters 7th Air Force, Republic of Vietnam. While assigned to Southeast Asia he flew 81 combat missions, 58 over North Vietnam.

Upon his return to the United States in November 1967, General Spangrud was assigned to Headquarters Strategic Air Command as a computer systems analyst in the office of the Deputy Chief of Staff for Operations. From August 1969 to June 1971, he served as aide, pilot and executive officer to the SAC Vice Commander in Chief.

Graduating from the National War College as an outstanding graduate in June 1972, General Spangrud was assigned as Executive Officer to the Comptroller of the Air Force at Headquarters U. S. Air Force. He then served as Chief, Cost Analysis Division, and in March 1974 he became the Director of the Cost and Management Analysis Directorate.

From July 1977 to March 1980, General Spangrud served as Deputy Chief of Staff, Comptroller, Headquarters Air Force Systems Command. He then became Vice Commander of the Electronic Systems Division (AFSC) at Hanscom AFB MA. In August 1982, he was assigned as the Director of Budget at Headquarters USAF, and in September 1984 he became the Comptroller of the Air Force.

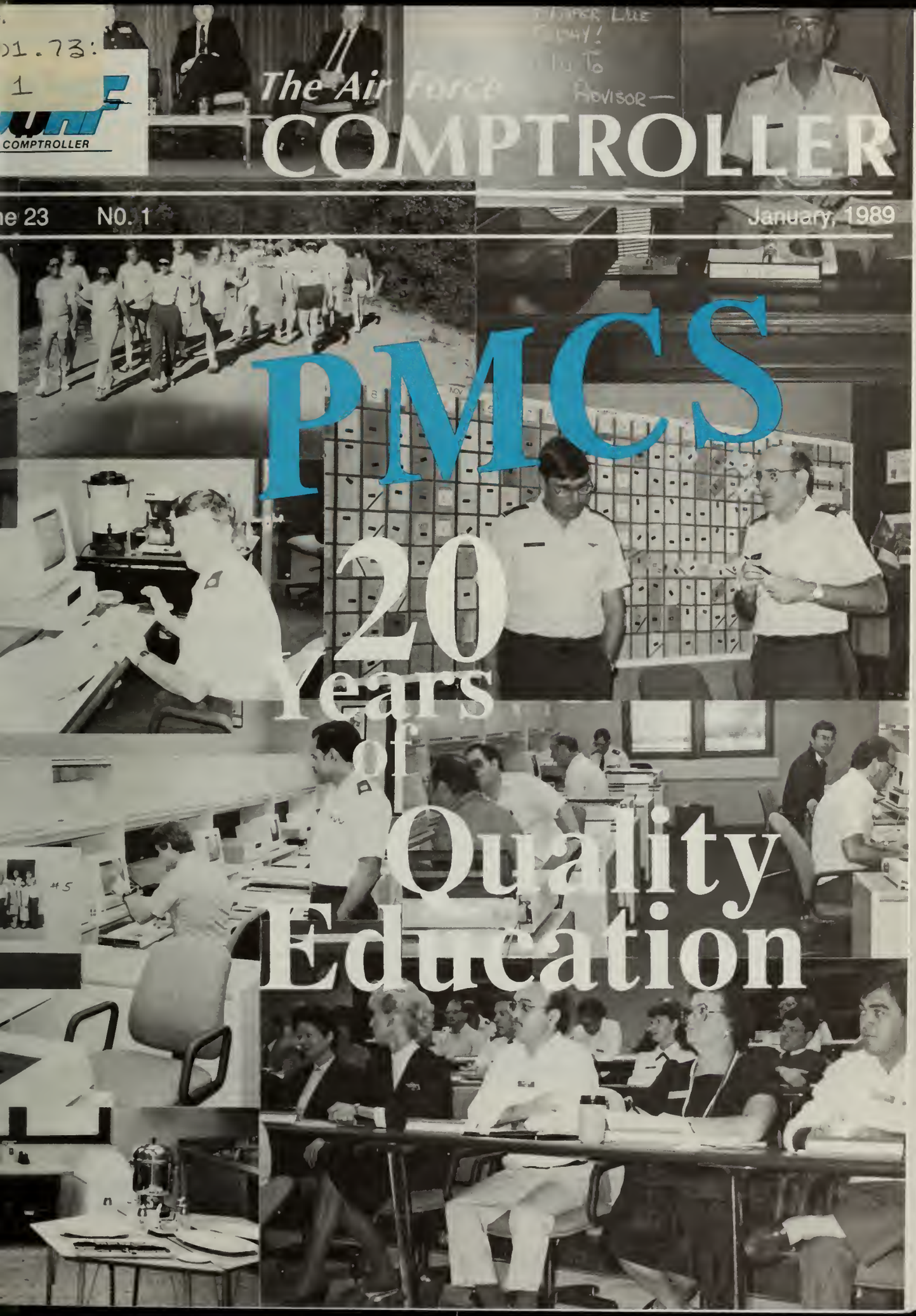
In November 1986, Lt General Spangrud departed the Pentagon as Comptroller of the Air Force for his last assignment prior to retirement as Commander of the Air University.

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20 Years of Quality Education

Best Author Award 1988





THE WINNER
Major Robert E. Schramm

Major Robert E. Schramm, the author of the article, *How the Chanute AFO Recovered When the Roof Caved In*, which won the best article for the July 1988 issue, has been awarded the 1988 annual ***Best Author Award***. Major Schramm was the Accounting and Finance Officer at Chanute Air Force Base, Illinois (Air Training Command), at the time when the story was written.

Major Robert E. Schramm will be presented a specially engraved plaque commemorating the event.

Standings of the Runners-Up



1st Runner-Up
Captain Inga O'Neill

Captain Inga O'Neill was author of the best article for the January 1988 issue, *AFO at the Tip of the TAC Sword*. Captain O'Neill was the Accounting and Finance Officer, USAFSO (TAC), Howard AFB, Panama. She is presently stationed at HQ TAC.



2nd Runner-Up
Mr Gary C. Fields

Mr Gary C. Fields authored the best article for the April 1988 issue, *Accounting for 100,000,000 Coupons Maximizes Use of Internal Controls and Computers*. Mr Gary C. Fields was the Accounting Officer and Chief Accountant for HQ AFCOMS, Kelly AFB TX. Mr Fields has since retired.

Congratulations To All!

The Air Force
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Deputy Comptroller of the Air Force

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IN THIS ISSUE

Page

Best Author Award for 1988.....2
The 1988 Comptroller Executive Session, by Ms Diane Gallant (SAF/ACX).....4
Officership and Comptrollership: The Challenge of Two Professions, by Capt Paul G. Hough.....8
Notes from the Deputy Comptroller, Budget, Maj Gen G.W. Larson, Jr (SAF/ACB).....12
Notes from the Assistant Comptroller, Accounting & Finance, by Maj Gen Charles D. Metcalf (SAF/ACF).....13
Twentieth Year Anniversary Celebration for The Professional Military Comptroller School.....14
Notes from the Deputy Comptroller, Cost & Economics; Cmdr, Air Force Cost Center, by Col D.G. Olsen (SAF/ACC).....18
Notes from the Deputy Comptroller, Financial Policy and Banking, by Mr Gary W. Amlin (SAF/ACR).....19
Notes from the Assistant Comptroller for Plans, by Col Alex L. Graham (SAF/ACX).....20
Notes from the Chief for Enlisted Matters, by CMSgt "Rip" Sewell.....21
Notes from The Colonels' Group, by Maj Bob Green.....22
Notes from the Comptroller Officer Assignments Section, by Capt Jeff Steiner.....23
Notes from the Auditor General of the Air Force, by Mr John W. Boddie.....24
Notes from Headquarters Standard Systems Center, by Mr Pat Foley.....25
Notes from the Comptroller Training Division, Maj Thomas W. Koch, Chief.....26
Notes from the Professional Military Comptroller School (PMCS), by Lt Col Richard L. Rolsen.....27
PMCS Class 88-D Graduates and "Idea Papers"...28
Promotions.....29
Retirements.....30
General Officer Promotions and SES Transfer.....31

The 1988 Comptroller Executive Session

by Ms Diane Gallant
Office of the Assistant Comptroller for Plans (SAF/AC)

The 1988 USAF Comptroller Executive Session was held 26-28 October 1988 at Warner Robins Air Logistics Center **(WR-ALC)**, Robins AFB, Georgia. Distinguished attendees included **Congressman Richard Ray**, Representative, 3rd District of Georgia; **General Alfred G. Hansen**, Commander, Air Force Logistics Command; **Lieutenant General Claudius E. Watts III**, Comptroller of the Air Force; **Mr Joseph P. Popple**, Deputy Comptroller of the Air Force; **Major General (S) Richard A. Freytag**, Mobilization Assistant to the Comptroller; Major Command Comptrollers; members of the Secretariat Comptroller staff; and a few other selected invitees. The hosts were **Brigadier General M.L. Haines**, AFLC Comptroller, and **Colonel James A. Wallace, Jr**, Comptroller of WR-ALC, who provided outstanding support. **Major General Richard F. Gillis**, Commander, WR-ALC, welcomed everyone to the Center.

Lt General Watts, in his opening remarks, explained why the theme, *Preparing for the Transition*, was appropriate. The ever-tightening budgets and scarcer resources are finally transitioning into a level, albeit reduced, budget environment. We will have a new administration soon and the DOD budget will be looked at very closely. There are other "transition" influences on the horizon, such as the legislative requirement for an Assistant Secretary of the Air Force (Financial Management). The Air Force will comply with this requirement. There remains some uncertainty at this point; however, this should not be a cause for concern. Changes are not anticipated any time soon, especially with field activities.

General Watts briefly highlighted some other interest items. FY 88 was certainly a challenging year filled with uncertainty, but the field comptrollers did a superb job. FY 88 was one of the best execution years for the Air Force. During this year, emphasis was placed on some areas for management actions—Gramm-Rudman-Hollings demands and living with outlay targets. It is really tough to save on expenditures because the most expedient way to save is in the Operations and Maintenance **(O&M)** accounts.

Looking at outlays, we have an outlay target by virtue of the Budget Summit. FY 89 will be another challenge to work. We must make sure we properly identify requirements and match up the budgetary resources with those requirements. Since the Appropriation Bill was signed on time this year, we should be able to do a better job of planning. The FY 89 funding level is an improvement over FY 88 but must be managed prudently if we are to achieve our budgetary objectives. The budget is not an ever-increasing instrument that allows us to continually expand our capabilities. We have to first sustain and maintain the progress we have made.

Quality of life is a key issue for the Air Force leadership. It's important to prepare our young folks for the increasing roles they are going to play. General Watts addressed some of the current personnel issues that may be causing uncertainty—the new Officer Evaluation System, officer professional development, and the study on NCO career development and evaluation system. We have a good communications network within the Comptroller Community. We need to ensure that everything is factual and accurate information flows through that network to our people.

Colonel Alex L. Graham, Assistant Comptroller for Plans, led the discussion on the Plans' issues. Wartime planning for the Comptroller was discussed. The role and requirement for Individual Mobilization Augmentees **(IMAs)** were briefly addressed with the conclusion that the requirements needs to be worked in conjunction with the wartime manpower taskings. Comptroller activities are geared to AF/XO's 2-year planning cycle. The next complete cycle will begin in the March—April 1990 timeframe.



Lt General Watts presents the Comptroller of the Air Force plaque to Congressman Richard Ray, our Keynote Luncheon Speaker.



Our leadership, General Watts and Mr Popple, enjoying a lighter moment during the Executive Session.

Chief Master Sergeant Ruall "Rip" Sewell, Executive for Enlisted Matters, explained the selection, training and assignment of enlisted budget technicians. There is a real shortfall in Master,Tech and Staff Sergeants, and it is the first time one and two stripers are not 100 percent funded. The enlisted cross-utilization program is the mechanism for supplying trained budget personnel, with one-deep slots looked at individually.

Major Jack L. Bailey, Chief, Palace Dollar Team, provided an overview of the Comptroller force structure, particularly field grade manning. Overall, the Comptroller is 100 percent manned in grades O-1—O-5; however, O-4 and O-5 manning is approximately 62 percent. Colonel Graham summarized the FY 88—90 officer reduction/conversion exercise and explained that an officer grades allocation for FY 89—90 was in progress.

The Cost and Economics Deputy Comptroller, **Colonel David G. Olsen**, covered the latest on Private Sector Financing **(PSF)**. The idea is to get the private sector to assist in financing our facility projects. We have on the books 98 projects from Military Family Housing to Visiting Officers' Quarters **(VOQ)** to Generator Plants. There are currently four projects going on: a Hotel Convention Center at Wright-Patterson AFB; Nellis VOQ for the Airmen and Officers serving Red Flag; an Office Building for Aeronautical Systems Division; and Base Housing at Carswell AFB. There is increasing activity associated with PSF proposals. A January 1989 course is planned at Wright-Patterson AFB that will teach analysis of companies, e.g., financial soundness.

Col Olsen also explained the role of base-level cost is very diverse, and it is the Comptroller that is the "key" to its success. The traditional management analysis role remains; however, Comptrollers must ensure Cost concentrates on the most important "value added" projects.

Colonel Olsen reviewed the changes being made to the Independent Cost Analysis **(ICA)** process. For example, operating commands will be more involved in the Operating and Support **(O&S)** portion, and pre-Air Force Cost Analysis Improvement Group **(AFCAIG)** meetings will be held to scrub ICA methodology and data. Col Olsen reviewed the "should cost" concept and explained it is being expanded across the entire realm of cost analysis, including contracts in the operating commands.

Dr Thurman S. "Stan" Dunn, Director, Air Force Cost Center, provided an update on the tools and capabilities offered by the Cost Center. He described the responsibilities of each division—Acquisition, O&S, and Information Systems. He also announced the phone number for the Bulletin Board **(1-800-548-1453)** to allow MAJCOMs access to the Center's considerable support capability.

General and Mrs Afred G. Hansen, key base personnel, conferees, and spouses joined together for an evening of enjoyment and delectable food at the Robins AFB Officers' Club. The evening dinner was followed with musical entertainment by the Air Force Reserve Band—a first-class show. Then General Hansen, our guest speaker, spoke on the "mystery command," as AFLC is often referred to. Not many people recognize how AFLC operates. It has tremendous importance and responsibility to effect the flying Air Force. The contribution of the civilian workforce to war fighting, as we have seen this past year through the proposed furloughs, is absolutely essential to the Air Force. If civilians didn't show up for 10 days, planes would not be flying!

General Hansen's remarks reiterated some of the key points made by Comptrollers thoughout the Air Force—good execution in 1988 and challenges still to come in 1989. He spoke on the need for good pilot retention, the good quality of our people, the concern on a peacetime Air Force, the world of contracting, ability to reduce audits through trusting our people, and of paramount importance—the total quality program.

AFLC is geared to support weapon systems that will be around in the year 2010. The Air Force is in a period of transition as we start on different weapon systems and also space. It's an exciting time. The Air Force, with the current budget levels, will have difficulty supporting everything it has on its plate right now—B-1, B-2, C-17, Advanced Tactical Fighter, Rail Garrison, etc—and will have to make some tough decisions.

It was appropriate that we had a chance to see first-hand an Air Logistics Center in action. WR-ALC's mission is very complex. It determines the spare parts, supplies, and equipment needed to support weapon systems. It has

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General Alfred G. Hansen, Commander, Air Force Logistics Center, Keynote Dinner Speaker.



The 1988 Comptroller Executive Session Group touring the Aircraft Division at the Warner Robins Air Logistics Center.

responsibility to budget for, buy, store, distribute, repair, maintain, and finally dispose of these items, providing cradle-to-grave management. Last year, for instance, the Center managed over $7 billion.

WR-ALC has system program management responsibility for more than 180 weapon systems which include the C-130, C-141, F-15, 30 other aircraft, and 15 missiles. Commodity management responsibilities include approximately 200,000 items ranging from fire-fighting and gunnery equipment, general purpose computers, and propellers to the most sophisticated communications and electronics equipment. The bottom line is that logistics cuts across all commands and many nations. Logistics focuses on the maneuverability of tactical fighters, the electronic countermeasures of strategic bombers, and the reliability of airlift support for an effective defense.

The Air Force Reserve puts their mission in simple terms: To fly and fight alongside the active force; to be full partners in national defense, whenever and wherever needed. When an Air Force command identifies a valid wartime requirement, an assigned reservist trains individually with that active Air Force command and provides peacetime support as well as wartime augmentation. This ties right in to DOD's "total force" policy and the need to integrate peacetime and wartime needs of mobilization augmentees, and to make sure they get the training to do what is required of them in wartime should the balloon go up.

Major General George W. Larson, Jr, Deputy Comptroller, Budget, began the discussion on the budget issues by comparing where we were a year ago. We have positive real growth for FY 89, an appropriation bill on time, and no G-R-H sequestration. Other issues we must still deal with are the fact that Peacetime Operating Stock levels are not fully funded and various cuts were made in the Military Personnel and Operations and Maintenance Accounts. Outlays continue to be a concern for FY 89.

Congressional language items of interest, such as drug interdiction, burdensharing, approved pilot bonuses, and base procured investment equipment were also addressed. The Director of Budget Operations, **Brigadier General John L. Finan**, reviewed O&M funding issues. He appealed to MAJCOM Comptrollers for quantifiable as well as subjective data on the impacts of constrained funding, including reduced support for MWR activities. He indicated that FY 89, the first year of a 2-year recovery plan, will emphasize direct readiness and logistics and FY 90, the second year, will focus on infrastructure. General Larson followed up on the budget discussion with a briefing on the results of the Budget Estimate Submission.

Major General Charles D. Metcalf, Commander, Air Force Accounting and Finance Center, provided the status of on-going automation initiatives, e.g., Systems 2200, Base Level Accounting and Reporting System, Command Budget Automated System I and II, Base Budget Automated System, Standard Materiel Accounting System, Air Force Standard Civilian Automated Pay System, Centralized Civilian Pay System, Automated Travel Record Accounting System, and the Modification of Merged Accountability and Fund Report.

General Metcalf stated his staff is beginning explorations on the Accounting and Finance Office Reorganization. A proposal has been made to exempt Accounting and Finance functions from contracting out reviews. In addition, Accounting and Finance has committed to achieving productivity gains of three percent a year through FY 92—this is over and above increases in workload that have been experienced. This should be helped by the changes instituted in the systems development structure for both contract and in-house developments.

The Deputy Auditor General, **Brigadier General Basil Pflumm**, covered current audit issues of interest to Comptrollers. Specifically, he addressed Morale, Welfare, and Recreation Audits; GAO Audit Standards; the AFAA Realignment; project reports; and audits of systems under development—the controls, system integrity, and security. The new Auditor General is directing audit emphasis toward financial, acquisition, and logistics areas.

Mr Gary W. Amlin, Deputy Comptroller, Financial Policy and Banking, led the discussion on the Internal Control Program, Audit Tracking, and the Credit Card Program. GSA has negotiated a 5-year contract similar to the previous one with Diners Club for a Government travel card. The Secretary of the Air Force has approved mandatory direct deposit of members' pay. The program will be phased in. Waiver authority and guidelines are being developed.



First day of Executive Session among MAJCOM Comptrollers, Secretariat Comptroller Staff and special invitees.



Conferees touring the Industrial Products Division at Robins AFB, Georgia.

Colonel John S. Hubert, the Nonappropriated Fund Comptroller, briefed MWR issues. Several future initiatives are in the works and are moving along through the planning process. MWR anticipates a central payroll function using Army software. More invoices will be paid centrally. There will be some foreign currency hedging. Construction prioritization procedures will probably change, and they are looking at establishing some type of insurance program for facility replacement.

The Honorable Richard Ray was our guest luncheon speaker. His remarks on the Presidential contest, the current and anticipated future financial environment and the challenges we face provided some invaluable insights for a productive and thought-provoking session. He spoke on the problems being experienced throughout the nation—swollen national debt; rising interest payments; health of the savings and loan industry; high cost of health care; high drop-out rate of students; dependency on oil imports; and, in particular, the impact of the expected frozen spending levels over the next decade on the defense force structure.

Congressman Ray remarked: *Each of the military Services has projected modernization efforts costing billions of dollars. The Air Force has a number of expensive programs in Research and Development now, and each of them will cost more than a frozen defense budget will allow unless severe force reducing and other present programs are reduced.* If indeed we have a no-growth budget, then we need to look across the Air Force for ways we can fund programs out of hide if we are going to continue to fund modernization. If we have to fund programs, such as the Advanced Technology Bomber and the Advanced Tactical Fighter, out of hide, it will be extremely painful for the Air Force. Last year and in FY 89 we took cuts in force structure in order to protect readiness.

During the Executive Session, General Watts summarized some of his views and programs as well as views expressed by the Air Force Chief of Staff during the October **CORONA**. Pilot retention continues to be a concern. Air Force priorities are to maintain quality of life; maintain readiness; pursue research and development; definitize our role in space; and let people know what we're doing. It is very important that we tell the Air Force story.

General Watts reiterated that the Assistant Secretary of the Air Force (Financial Management) will become a reality, and the effect should be minimal below the SAF/AC level. The Selective Early Retirement Board and other personnel topics were briefly discussed. Mr Popple stated that we need a total assessment of all changes, automation and otherwise, that are impacting on the base-level Comptroller organization. The civilian mobility issue—governing GM-14s and GM-15s—is being finalized, and Palace Acquire recruitment is underway. Civilian quotas for Air Command and Staff College have increased, and we now have some civilian quotas for Squadron Officer School.

The 1988 Comptroller Executive Session was a good interchange on the state of the Air Force financial environment—past, present, and future—and the goals to maintain quality of life and readiness and to pursue new programs for FY 89 and the outyears.



1988 SAF/AC Executive Session Group at Robins AFB Georgia (26—28 October 1988).

Officership and Comptrollership:

The Challenge of Two Professions

by Capt Paul G. Hough

A PMCS Paper

This student paper does *not* necessarily reflect Air Force or SAF/AC views.

Increasing specialization in the support areas of the Air Force has led to concepts of professionalism that do not mesh with traditional definitions of the military warrior. Indeed, military professionalism is often subordinated to a strong functional emphasis. Hence, training is often geared more toward being a professional in ones particular career field than it is toward being a professional officer or NCO. Instead, we should be both military and comptroller professionals; that is, the challenge of two professions. This article explores the classical concepts of the military as a profession and how our discipline either agrees or doesn't agree with established ideas. In turn, the findings are used to construct a framework compatible to both military and comptroller professionalism.

The Military Profession

Samuel Huntington's classic book, *The Soldier and the State*, clearly identified the military as a profession although he reserved this characterization for the officer corps. According to Huntington, a profession had to meet the requirements of expertise, responsibility, and corporateness. The military met the criteria because the officer was highly skilled in the "management of violence," was responsible to society, and felt himself to be apart from society. Moreover, while the officer corps was the professional body of the military, a professional elite existed at the highest ranks as these individuals possessed the greatest skill in directing the application of violence. Under these precepts, one would view the commander of an air division as more professional than the commander of a wing, squadron, and so on. But even at the lowest level, "the vocation of officership meets the principal criteria of professionalism."

In the following year, Morris Janowitz published his book, *The Professional Soldier*. Although Janowitz did not identify specific guidelines for professionalism, in many ways he concurred with Huntington's analysis. Without using the label of "expertise," he noted that the "military professional is unique because he is an expert in warmaking and in the organized use of violence." Where Huntington referred to responsibility, Janowitz spoke of the "sense of mission" or even of the military as a "calling." And finally, Huntington's corporateness became Janowitz's "sense of group identity." While Janowitz also wrote of the need for a "body of ethics and standards of performance," his implicit concurrence with Huntington set the framework for how society now views military professionalism.

Lieutenant General Sir John Hackett further expounded on the military profession in a series of lectures presented to Trinity College at Cambridge in 1962. Hackett concluded that the "essential basis of the military life is the ordered application of force under an unlimited liability." The concept of an unlimited liability clause is the most distinguishing trait of the military professional. Because the military requires the individual to almost totally submit to the group, even to the point of death, the military is a highly advanced social institution. This subordination of individual interests in favor of group goals develops positive values in military members, even if war itself is inherently bad. Public service combined with the pursuit of excellence work together to make the profession of arms an essential social institution.

Professional Comptrollership

If you accept the criteria for military professionalism laid out by the classical theorists, then it is difficult to assert that a comptroller is truly a professional officer. On balance, you could argue that Air Force comptrollers do not have a unique military skill, are not affected by the unlimited liability clause in the same way as fighting forces, and are overly concerned with technical training vis-a-vis professional training. Yet, for all of this, there is a real need for officers in our field.

As with most other support career fields, the comptroller discipline has major problems identifying with the traditional notions of officership. After all, the management of resources, not violence, is our peculiar skill. To be sure, we have rules and regulations that are intrinsic to the Air Force, but the techniques of accounting, budgeting, and cost analysis are similar to those for professionals in the private sector. Furthermore, virtually any position may be filled by either military or civilian personnel. Likewise, ours is not a dangerous profession. The spectre of death in the performance of duty just does not apply to us as it does to pilots. Finally, there exists a distinct emphasis on our specialty rather than as members of the Air Force. The latter argument is perhaps the most damaging to our recognition as military professionals.

Colonel Wayne Bosnell, in an Air War College paper, stated that the exclusive orientation in Air Force education is technical skill which neglects "the development of professional knowledge about the corporate profession of arms." For example, professionalism in comptrollership has been described as meeting "certain minimums of education, training, and experience." Others have advocated continuing research to further develop and disseminate knowledge peculiar to our functional area:

> *. . .for an endeavor to be a profession, there must be associated with it a body of knowledge to be mastered. That body of knowledge or theory becomes the foundation of the profession and mastery of the theory*

constitutes one of the paths that enables professionals to direct their destiny. The application of the theory for the common good then constitutes the mission of the professional.

Obviously, the body of knowledge to be mastered is accounting and finance, budget, and cost analysis. Therefore, the current literature seems to suggest that professionalism in comptrollership has become more closely aligned with job skills than any other attribute which is characteristic of emerging professions. Recent literature on power in organizations suggests that staff agencies attempt to have their work declared professional to reduce control by the operational core. According to this research, "experts and the professional societies that support them do what they can to build mythologies around their skills, to render them inaccessible to ordinary mortals." The point is while there appears to be nothing wrong with equating professionalism to mastery of relevant technical skills, the continuing emphasis may cause us to lose sight of the fact that we must be professional military members first and professional comptrollers second.

The danger of losing the proper professional perspective is not confined to our career field. Rather it is a problem for most of the Air Force. Charles Moskos highlighted the trend from institutional professionalism to occupationalism in the late 1970's. According to Moskos, "the military variant of professionalism historically has been consistent with the institutional model," which was characterized by self-sacrifice and dedication. However, in more recent years the Air Force has experienced a transition to occupationalism which has been fostered by the all volunteer force with emphasis on full compensation. In the specialist support career fields, this trend toward occupationalism takes form in a closer identification with our civilian counterparts which, in turn, erodes organizational identity. The loss of an overall military professional concept is having a number of deleterious effects on today's Air Force, not the least of which is careerism among the officer and NCO corps.

Perhaps the greatest danger we face is a continued reduction in blue suit comptrollers or even the contracting out of the function. In fact, the limited occupational focus has led to calls for just that by military comptrollers. If we continue to emphasize occupational professionalism to the detriment of military professionalism there will be increasing calls for greater use of civilians. In a sense, the focus on job skills becomes a self-fulfilling prophesy. If we only have a *job*, then why not convert most or all positions to civilian authorizations?

Are Military Comptrollers Needed?

I contend military comptrollers are needed in all leadership positions, which means military slots must be maintained throughout the organization for learning and advancement. The primary reason we must retain our blue suit comptrollers is flexibility. Envision the Air Force as a whip. The handle is quite stiff and is the part wielded by our civilian leadership. The leather braiding attached to the handle represents the beginning of the logistical tail. It is thickest at the beginning and thin and flexible toward the end. The cat tails at the end which produce the sting are the combat forces. Except for the handle, the entire whip must be flexible to apply maximum force. But as we civilianize the support areas we are reducing commanders' flexibility. Taken to its logical extreme, only our pilots would be military and our whip would be reduced to a stick with a few six-inch leather thongs attached. Although we have a highly-dedicated civilian work force, they are less likely to internalize the mission, less likely to take professional military education, more likely to be a member of a union, and probably less responsive to the commander than military personnel. In short, increasing civilianization of the support work force will result in a more rigid infrastructure for our fighting forces. This does not mean that we will lose the next war if the entire comptroller career field is contracted out. But it will diminish the commanders' options on how they want to use their people. The danger is evolutionary, not revolutionary, and may not be apparent until we next face a protracted, global, conventional war.

Flexibility is not the only reason for military comptrollers. We also need to maintain military values, prepare to carry out our wartime role, and perform military staff work. In *Search for Excellence*, Peters and Waterman stressed that "values are paramount" in excellent companies. Companies that adhered to this principle had "hands-on, value-driven" leaders. If we expect to achieve excellence, our leaders must be military. The very fact we chose to be military officers instead of civilians demonstrates we operate under a different value system. These values will serve us well as we continue to define our wartime role. The comptroller military leadership has focused increasing attention on wartime functions through conference, contingency planning and research. But in both peacetime and wartime, effective military staff work is the proper function of military officers. In Puryear's biography of General George Marshall, he highlighted the importance of staff work to military success.

The command position carries the prestige. To the commander goes the credit when his unit performs well—as well as the blame and any unpleasant consequences if things go poorly. The detailed and often routine administrative work required to run a military unit, and the digging for information which enables the commander to make decisions, is done by the staff officer.

The staff work performed by military comptrollers, assisted by competent civilian analysts, provides operational leaders maximum use of scarce resources. Because funding is the glue which binds all functions, it is essential that military officers retain leadership throughout the Comptroller organization.

Redefining Military Professionalism

Instead of increasing civilianization, perhaps it is time to reject the classical notions of military professionalism for

a more comprehensive framework that includes both mission and support fields. Three major assumptions delineate the new framework for professionalism proposed in this article. The first is that the concept should include NCOs as well as officers. Huntington specifically denied enlisted personnel a professional role. In his words:

> *The enlisted men subordinate to the officer corps are a part of the organizational bureaucracy but not of the professional bureaucracy. The enlisted personnel have neither the intellectual skills nor the professional responsibility of the officer. . . . Their vocation is a trade not a profession.*

While this may have been true 25 years ago, it is certainly not so today. Many of our top NCOs have bachelor's degrees and some have attained master's degrees. In practice, the Air Force rejects Huntington's ideas because to expect less than professionalism would invite unionization and a host of other problems. **Air Force Pamphlet 50-34** is very clear in its instructions to the NCO: *You must be a professional, while at the same time uphold the standards of the military profession.* A second major assumption is that the definition should be broad enough to include all career fields in the military, not just mission essential or operational areas. Finally, rigid ethical standards must dominate the framework. Ethical behavior is a prerequisite for maintaining our professional status as military officers. The requirement for ethical standards is not new, but career concerns seem to have supplanted service as a prime motivator. In redefining military professionalism, Huntington's three characteristics of skill, responsibility, and corporateness will apply, but the emphasis must be altered to incorporate these assumptions. The essential attributes may be briefly described as follows:

- ★ **Skill:** The military professional is skilled in the efficient acquisition, support, operation and maintenance, and application of the means of violence.

- ★ **Responsibility:** The military professional owes his allegiance to the American people. High ethical standards are an integral part of this element. Traditional military ethics are the cornerstone for all functional codes of ethics.

- ★ **Corporate Culture:** A group identity of shared values with professionalism and integrity as its key themes.

By expanding the concept of a military skill, all career fields may be covered. The historical definitions practically disenfranchised all support areas. For example, the acquisition of military weapons is an area of special interest to the Comptroller family (one in which the public does not currently regard us too highly). Moreover, acquisition brings most of two major commands (Air Force Logistics Command and Air Force Systems Command) into the fold of military professionalism. The majority of the Air Force is involved in support functions and their work is no less crucial than operational activities leading to our core role, the application of violence. The above definition of the unique military skill gives equal weight to the means of acquiring, supporting, operating, and maintaining military hardware, whereas Huntington and Janowitz put most of their attention on the ends of its use.

The concept of responsibility is built on the foundation of service. Specifically, military professionals are servants of the state which, in turn, implies civilian control over the military. This should be obvious, but like any bureaucracy the Air Force sometimes seems to work toward its own ends rather than to what the country wants. The professional military officer and NCO knows to whom he or she is responsible—the American people through our civilian leaders and the chain of command. However, if today's junior officer does not have the same sense of responsibility then the system and the role of the military itself may be in jeopardy. In one study on military professionalism, the authors asked: *What ethical standards are likely to prevail if those who consider career success the dominant norm become the professional elite?* The answer is obvious. Thus, we must continue teaching the traditional military values of honesty, integrity, loyalty and courage. From these values spring the code of ethics particular to any function. In the Comptroller area, our prime ethical standard is the stewardship of the taxpayers' funds. But adherence to military values and ethics will ensure you do not violate any comptroller ethical standard. Comptrollers must continually emphasize the military role and military ethics to prevent the domination of occupationalist values.

The term corporateness used by Huntington is more commonly referred to as corporate culture in today's vocabulary. The unique culture of the Air Force has slowly changed over the past two decades. In the traditional sense, the military was a close-knit society and well-insulated from the civilian world. As occupationalism has increased, however, the Air Force has begun to severely fray as a corporate entity. To reemphasize our common heritage, the Air Force instituted the **Project Warrior** campaign to remind military men and women of our mission, hopefully instilling a sense of pride and purpose. While **Project Warrior** helps, the framework envisioned here would require a more comprehensive cultural value. Our corporate culture should be expanded to include support areas with an emphasis on the importance of professionalism and integrity in ones work. The impact of a dominant and coherent corporate culture has proven "to be an essential quality of (the) excellent companies" studied *In Search of Excellence.*

Conclusion

An evaluation of the comptroller career field against established standards of military professionalism reveals that comptrollers do not neatly fit the criteria. Partly, this is due to the narrow definition of the unique military skill which classicists limited to the application of the means of violence. The remainder of the problem is the almost exclusive emphasis on professional job knowledge compared to military professionalism. To counter this adverse trend, I proposed a new, broader framework of professionalism. What does this framework mean for the Comptroller discipline? First of all, comptroller skills are a meaningful part of the unique military skill. But these skills are not enough. As trustees of the taxpayers' dollars, we must provide the most defense for each dollar spent. A review of definitions of professional comptrollership reveals a heavy stress on accounting, budget and cost skills to the detriment of other important facets of professionalism. The comptroller environment places little, if any, emphasis on elements of responsibility and corporate culture which is reflective of problems in the entire Air Force. In addition, the skills of our work do not meet the traditional definitions of a unique military skill. To correct some of these problems, this paper suggests that the unique skill of the military should be redefined as the efficient acquisition, operation and maintenance, and application of the means of violence. This construction makes all career fields eligible for the label of military professionals. All that is required is to attain the desired level of skill which is not necessarily limited to the officer corps. Thus, NCOs with the requisite education should be considered part of the professional cadre rather than categorically excluded as in the past. Finally, this article calls for a new emphasis on responsibility to society and the existence of a corporate culture characterized by the highest standards of ethical behavior and personal integrity. Only continual visibility on this theme within the Comptroller discipline and throughout the Air Force will help us meet the challenge of dual professionalism.

Recommendations

I have three recommendations:

1. The Assistant Comptroller for Plans **(SAF/ACX)** should develop a pamphlet on professional standards expected of all military comptroller personnel in the Air Force. Based on the framework proposed earlier in the article, the pamphlet should include and cover aspects of military professionalism as well as professional comptrollership. As a guide for comptroller conduct, the pamphlet should include a code of military ethics and comptroller ethics. Finally, the pamphlet should identify and explain our wartime role so that all our military know and understand. This pamphlet is necessary to help turn the tide on the increasingly occupational attitudes found in the military.

2. The Sheppard Technical Training Center should include at least one lesson in each comptroller course on military professionalism and how it relates to our duties. We must have some emphasis on this early in our members' careers.

3. The Professional Military Comptroller School should include one lesson on the relationship of comptrollership to officership, and a discussion on the proper role of civilians in the military.

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NOTES FROM THE:

Deputy Comptroller, Budget

Maj Gen G.W. Larson, Jr, Deputy Comptroller, Budget **Autovon 225-1875**

FY 1990/1991 Budget Estimates Submission (BES). We submitted the FY 1990/1991 Budget Estimates Submission to the Office of the Secretary of Defense on 15 September 1988. Most details are classified and are highlighted in the *USAF Fiscal Years 1990/1991 Budget Estimates Submission Highlights*, distributed to the major commands in September 1988. While the BES focused on the next two fiscal years, it included information through FY 1994. It balanced Air Force priorities and programs within funding constrained by fiscal realities.

Gramm-Rudman-Hollings and FY 1989. OMB's final estimate of the federal deficit for FY 1989 was $545 million below the $146 billion sequester trigger level specified by the *Balanced Budget and Emergency Deficit Control Reaffirmation Act of 1987* **(GRH II)**. Therefore, no sequester is required, and a Final Presidential Order stating such was issued 15 October 1988. The OMB report was based on laws enacted, and regulations promulgated as final, by 15 October 1988.

The Congressional Budget Office **(CBO)** report of 11 October 1988 estimated the deficit at $151.8 billion, or $6.4 billion higher than OMB, and would have required a $15.8 billion sequester. The CBO report was, however, advisory only. The difference between the two agencies is based primarily on economic assumptions. The CBO forecast included higher interest, unemployment, and inflation rates than the OMB forecast. Additionally, for national defense the CBO estimated higher outlays than OMB primarily due to faster spendout rates.

FY 1988 O&M. The FY 1988 Operation and Maintenance **(O&M)** budget execution year was a tough one—but we made it. The "must pay" hardcore unfunded requirements were eventually funded, although the final actions did not occur until 1130 hours on 30 September 1988, when the last Congressional committee gave its approval to the remaining piece ($78 million) of a $236 million reprogramming action. Thus, the last flurry of funding distribution to the commands was *not* a result of Air Staff "holding" money—it was directly a result of last minute approval of reprogramming actions by Congress.

What does FY 1989 look like? Better than FY 1988 for sure! The net Congressional reductions were only $228 million versus the $1,664 million in FY 1988. We also started the fiscal year with an appropriation act—the first time since 1977. (For all of you trivia pursuit fans, FY 1977 was the year we changed from 1 July to 1 October to start new fiscal years.) Thus, we were able to provide all commands more realistic planning numbers earlier in the cycle. A few other changes that have impacted FY 1989 are: (1) The investment equipment threshold is now $15,000; (2) no real property maintenance "floor" exists as has been the case for numerous fiscal years; and (3) the amount of funds the Air Force can reprogram between Major Force Programs **(MFPs)** has increased to $10 million versus $5 million (the first change since the AF O&M account was formed in 1947).

FY 1989 Obligation and Outlay Plans. The Air Force FY 1989 Obligation and Outlay Plans will be finalized and submitted to OSD(C) during the last week of this month (January 1989). This submission will culminate the hard work of many comptroller personnel in various budget activities throughout the Air Force. The task was made a little easier this time when Congress passed and the President signed the Authorization/Appropriation Bills without a preliminary Continuing Resolution Authority.

Obligation and outlay rate negotiations that took place in November and early December 1987 with OSD and OMB were strongly influenced by the ceilings established in the Bipartisan Budget Agreement the month before. Some of the FY 1989 program year outlay rates had to be reviewed in order to see that appropriation control totals did not exceed the outlay ceiling for DOD set in the Budget Summit Agreement. Many of you were involved in tracking outlays under the Deputy Secretary of Defense's direction during FY 1988. As a result of the efforts to constrain FY 1988 outlays, $1.1 billion was deferred. These deferrals do not alter or modify the FY 1989 outlay ceiling established by the Bipartisan Budget Agreement.

Based upon our available TOA and the DOD outlay ceiling, it looks like another very tight year for outlays; however, the magnitude of the problem appears to be smaller. Therefore, everyone should continue to execute their FY 1989 obligation and outlay programs as planned. Do not unilaterally defer any obligations in FY 1989. SAF/ACBMC will monitor and provide all MAJCOMs/SOAs (via COAN) with monthly updates to the flash obligation and outlay status for all Air Force appropriations. If we are directed to implement any action concerning Air Force obligations and outlays beyond the procedures already in place, you will be advised.



NOTES FROM THE:

Assistant Comptroller, Accounting & Finance

by Maj General Charles D. Metcalf **Autovon 926-7461**

Base-Level Accounting and Reporting System (BLARS). In August 1988, the **BLARS** team conducted a Facilitated Team Review **(FTR)** for base-level representatives. Primary objectives of the FTR were to: (a) review contractor-generated documentation relative to the current system (structure charts, data flow diagrams, features, and deficiencies), (b) present the BLARS concept; e.g., new processing approaches, requirements and capabilities, and (c) provide a forum for articulating additional requirements not previously captured. In October 1988, the BLARS team visited Eglin and Kelly AFBs which completed the CONUS base-level visits. Focus during these visits was directed toward refining understanding of BLARS requirements, particularly in the area of Asset Accounting and Fund Accountability for Central Procurement Appropriations. In November 1988, we visited Ramstein AB to gather requirements information on foreign currency operations, agent operations, and banking services as they pertain to cash accountability and fund accountability. The BLARS team is currently working on preparations to host a second FTR which will be comprised of MAJCOM representatives. At this session, the new BLARS requirements will be solidified to use in preparing a functional description. Although only selected MAJCOMs and bases are involved in the requirements gathering, all MAJCOMs will be given a chance to comment on the functional description before it becomes final.

Modernization of Civilian Pay. In Phase I, *Air Force Standard Civilian Automated Pay System* **(AFSCAPS)**, the optical mark readers for time and attendance data have been installed in 189 of 190 Air Force locations. The Air Force manual for time and attendance reporting has been updated and submitted for publication. The AFSCAPS system to convert the existing tape/batch pay system to an online/database management system is in operational field testing and is scheduuled for implementation starting January 1989.

Development is proceeding concurrently on Phase II, the *Centralized Civilian Pay System* **(CCPS)**. AFAFC/CP has conducted critical design reviews with the contractor on 5 of the 11 principle subsystems of CCPS. Two of the subsystems have been delivered for testing.

The Testing and Evaluation Division has been created and staffed to support the independent system test function, to provide a review of internal controls; and to prepare cross-training materials.

AFAFC/CP participated in an AFAFC task force with the Federal Reserve Board **(FRB)** in an effort to reduce the lead time for the *Electronic Funds Transfer System* **(EFTS)**. The task force is proposing an electronic interface between AFAFC and the Kansas City FRB, which will permit a direct transmission of EFTS data to the FRB with 2½ days lead time rather than the current 4 days. The decrease in lead time will improve the responsiveness of military, civilian, and retired pay systems.

One continuing problem area for CCPS is data communications. CCPS planned on using the *Defense Data Network* **(DDN)** to support the flow of pay and accounting data between AFAFC and Air Force installations. However, persistent DDN throughput questions and implementation delays have forced us to redirect our efforts. We have found and are testing a communications package which would permit us to use the existing AFAFC dedicated telecommunications network to connect the AFAFC computer to base-level S1100 computers via the S2200. The S2200-to-AFAFC connection not only solves the CCPS problem but also provides strategic opportunities for current and planned Comptroller systems.

Air Force Association (AFA) Awards—A Change for the Better. The **AFA** awards program has undergone changes which will simplify the nomination process starting with the 1988 fiscal year awards submissions. In the past, nomination packages were solicited from the network for the AFA awards and were separate from the Comptroller **(AFR 900-49)** and the Accounting and Finance **(AFR 900-36)** awards programs. With the current changes, winnners of the Best Accounting and Finance Officer, Airman, and Civilian under the Comptroller awards program will automatically be nominated for the AFA, Scheidecker, Gilchrist, and Peterson Awards, respectively. The period for the AFA awards has also changed. Nominations are now based on achievements during the fiscal year, versus the calendar year. This does not, however, rule out the completion of a project that was started more than a year ago. Although the changes are minor, they are changes for the better. By merging the two awards programs, both the network and nominees will benefit.

Air Force Automated Teller Machine (ATM) Project. AFAFC/MP, in conjunction with Air Training Command, plans a test using ATMs to pay pipeline students assigned to ATC Technical Training Centers. A pipline student is defined as a **BMTS** graduate who is a student at a Technical Training Center, but has not arrived at his/her first permanent duty station. The ATM test will be conducted at Keesler AFB MS from November 1988 through April 1989. After the Keesler ATMs are operating to AFAFC and HQ ATC satisfaction, ATMs will be placed at ATC Technical Training Centers to pay ATC pipeline students. The ATM test is expected to improve service to the students by providing faster pay service and improved cash security. Permanent party personnel stationed at the Technical Training Centers will not participate in the ATM project due to the recent change in Air Force policy which makes Direct Deposit mandatory. When the test is successful, the other ATC Technical Training Centers will receive ATMs by September 1989. The use of ATMs will save the Air Force at least $87 thousand annually by eliminating check and cash payments to the pipeline students.

Twentieth Year Anniversary Celebration for The Professional Military Comptroller School

The 17th and 18 of November 1988 were marked on Professional Military Comptroller School faculty calendars as very special days. These two days had been set aside to celebrate the 20th anniversary of the PMCS. It had been decided to commemorate the anniversary by focusing on the historical achievements taught at the school and looking forward to the future.

In order to accomplish this objective, Colonel Richard E. O'Neill, Commandant of PMCS, invited past commandants, former faculty, former students and distinguished visitors from all the Services to participate/attend this function.

The evening prior to the event, visitors started arriving, coming from various parts of the country as well as several who reside in the Montgomery Alabama area. The guest list included:

Mr Joseph P. Popple, Deputy Comptroller of the Air Force

Mr Bernard A. Gardetto, Deputy Assistant Comptroller, AFAFC

Colonel Graham Johnson, USA, representative for the Comptroller of the Army

Mr Tom Gwynn, USN, representative for the Comptroller of the Navy

Brigadier General Lynn Rans (Ret), first PMCS faculty member

Former Commandants:

Colonel Hollis Lunsford (Ret)

Col Sam Austin (Ret)

Col Walt Edmonds (Ret)

Col Norman Merritt (Ret)

Col Charles Martin, Comptroller, HQ TAC

Col Charles Crawford, Comptroller, HQ ATC

Col Sam Piccolo (Ret), former PMCS faculty member

Col Ed Ward, former PMCS faculty member

Col Ernest Wakeham, Comptroller, AU

Ms Cathy Wright, first civilian faculty member.

The morning of 17 November 1988 started out like any other school day at PMCS. Students and guests gathered to hear Mr Popple speak to Class 89-A; Mr Ed Park and Lt Col (S) Jack Bailey of AFMPC also addressed the class; and the selection boards met to choose students for a future class at PMCS. It was obvious there were more distinguished visitors than normal and they had come to take part in the celebration.

After lunch everyone gathered in the auditorium and the PMCS Twentieth Anniversary Celebration began.

Major General Harold Todd, Vice Commander of Air University, provided the welcoming remarks.

Major Donna Taylor, the Montgomery Chapter President of the American Society of Military Comptrollers and a PMCS instructor, presented the ASMC plaque to Mr Popple and Maj Gen Todd, followed by Class 89-A President **Lt Col Les Hargrave's** presentation of the Class 89-A clock plaque.

Mr Popple and Maj Gen Todd then stepped down from the stage and taking Ira C. Eaker's sword in hands cut the cake which had been especially made for the occasion. Because the Professional Military Comptroller School is housed in the Ira C. Eaker Professional Development Center the faculty thought it an appropriate gesture to use his sword.

Everyone then proceeded to the Anniversary Reception held in the school hallway, where cake and punch were served. In addition, photo panels were displayed of all class group photographs.

Later, the celebration once again convened in the auditorium and **Mr Popple** gave the opening remarks, touching on the origin of the school, significant dates and milestones attained, contributions made by the 13 PMCS commandants, PMCS contributions to comptrollership, and recognition of the support from Air University.

Brigadier General Lynn Rans (Ret) then took to the podium and expounded on his recollection of how PMCS got started—a *Historical Perspective: The Beginnings of PMCS*. General Rans was the first faculty member of the school when he was a captain and recalled how being the lowest ranking member of a 3-person staff located in one room entitled him to use a coffee table for his desk. He also told how he came to Washington DC to ask high-ranking officials to speak to the first class, which was the start of the guest speaker program that is still a very important part of the curriculum today.

Closing remarks were made by Colonel Graham Johnson, the Comptroller of the Army representative; and Mr Tom Gwynn, the Comptroller of the Navy representative.

The second day of the celebration (18 November 1988) was truly delightful for those who attended the Comptrollership Symposium. Each of the former commandants and Col O'Neill spoke on where they were, improvements, and challenges for the future. The former commandants spoke in the order in which they served, commenting on the contributions they made during their tenure. Some of the significant contributions made by them were:

Col Lunsford (Mar 72—Dec 74): The American Council on Education granted accreditation for course completion and opened attendance to other Services and DOD agencies.

Col Austin (Dec 74—Dec 76): Increased the class size from 23 to 60 students; increased the number of classes from three to four per year; and students were able to receive *graduate* credit for attending the PMCS.

Col Berry (Jan 77—Jun 79): The comptrollership program was granted school status (Professional Military Comptroller *School*) vice a directorate/course (Professional Military Comptroller *Directorate/Course*).

Col Edmonds (Jun 79—Jun 81): First allied student graduated from PMCS and continued to upgrade the curriculum.

Col Merritt (Jun 81—Sep 84): Established the Reserve Forces Course and added student field trips to the curriculum.

Col Martin (Sep 84—Sep 85): Z-100 computers were installed; emphasis was placed on executive stress and fitness; established first civilian faculty position; and hired the first civilian, female faculty member.

Col Crawford (Oct 85—Jul 86): Developed the training plan and instructional use of first civilian faculty asset; started planning for upgrade of the PMCS facility and furnishings; and acquired 18 more microcomputers.

Col O'Neill (Jul 86—Present): Opened the Computer Lab with 32 stations and expanded on the electives of PMCS.

PMCS has come a long way since early 1966 when the Assistant Secretary of the Air Force, Mr Leonard Marks, commissioned a study of financial management education in the Department of Defense. PMCS is not only recognized by the Air Force as the premier professional development course for mid-career professionals but by the Army, Navy and DOD agencies.

The school now conducts two courses- -an 8-week course four times a year, and a 2-week Guard/Reserve course once a year. The 8-week course provides professional development education for mid-career financial managers within the Department of Defense. It is a part of the Air University which also includes the Air War College, Air Command and Staff College, and the Squadron Officer School. There are 65 students in each class from all Services and agencies of DOD.

The PMCS faculty consists of 10 officers (one Army, one Navy, and eight Air Force officers) and one Air Force civilian. About 40% of the course is conducted by guest speakers and roughly half of these are flag/general officers or civilian equivalents. The remainder of the course is split between faculty lectures and seminars led by both faculty members and students. Individual oral presentations and written assignments are included throughout the course. Seminar rooms include closed circuit TV and video-cassette recorders, various personal computers, and software.

The PMCS helps people learn to evaluate their environment and adapt the role of the comptroller to the military mission. The objective is to best serve the resource management needs of the organization. *Education* is stressed rather than *training*.

The curriculum still keys on most of the areas outlined in the original curriculum because the basics that comptrollers need to know remain—*Environment, People*, and *Applied Comptrollership*.

During its 20 years of quality education, the Professional Military Comptroller School has graduated 4,200 DOD comptroller generalists in a changing resource environment. At least seven general officers, numerous SES civilians, and virtually all Major Air Command Comptrollers are among its alumni.

If you have not attended PMCS and are interested in attending, the admission criteria are relatively simple. Civilians in the grade of GS-12 through GS/GM-15 and officers in the grade of Major through Colonel who are involved in DOD comptrollership are eligible for nomination. You also need to be fully qualified in at least one comptroller discipline. Selection is made by central selection boards of the Services, and the competition is keen. It would be to your benefit and the Air Force's to become an alumnus of the PMCS.

[Turn page for 20th Anniversary photos.]

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Festivities Commemorating 20th Year Anniversa



1. Mr Joseph P. Popple speaking to PMCS Class 89-A on Career Day prior to the 20th Anniversary celebration.



2. Col O'Neill, PMCS Commandant, introducing distinguished visitors and starting the festivities.



3. Major General Harold Todd, Vice Commander, Air University, giving the opening remarks.



4. Lt Col Les Hargrave (USA), Class 89-A President, presenting clock plaques to Maj Gen Todd and Mr Popple.



5. Maj Donna Taylor, Montgomery Chapter President of the ASMC, presenting ASMC plaques to Maj Gen Todd and Mr Popple. Col O'Neill (left) and Col Hendrich (right), the Center for Professional Development Commander, overseeing the ceremony.



6. Mr Popple and Maj General Todd cutting the cake especially made for the celebration with Ira C. Eaker's sword. The Professional Military Comptroller School is housed in the Ira C. Eaker Center for Professional Development.

the Professional Military Comptroller School



7. Anniversary Reception—Cake and punch was served to visitors, faculty and students.



8. BG Lynn Rans (USAF Ret) taking a look at one of the photo panels—recalling his days as the first faculty member?



9. Students checking out past class photos from the several display panels in the hallway during the reception.



10. Brig Gen Lynn Rans speaking on his Historical Perspective of the Beginnings of PMCS.



11. Distinguished visitors, former PMCS Commandants and students listening to BG Rans' speech. The two ladies in the second row (R) are Dot Powers and Grace Geohagen—they were the first secretaries who worked to get PMCS started.



12. Commandants: Front Row (L to R): Col Norman L. Merritt (Ret); Col Charles K. Crawford (ATC/AC). Back Row (L to R): Col Charles L. Martin, Jr (TAC/AC); Col Sam Austin (Ret); Col Hollis Lunsford (Ret); Col Walt Edmonds (Ret); and Col Richard E. O'Neill.



NOTES FROM THE:

Deputy Comptroller, Cost & Economics; Comdr, Air Force Cost Center

Col D.G. Olsen, Deputy Comptroller, Cost & Economics; Cmdr, Air Force Cost Center **Autovon 227-5311**

The September 6th and 7th *ACC Executive Session*, held in conjunction with the *Annual DOD Cost Analysis Symposium* in Washington DC, was a success. The major agenda topic—base level cost—highlighted the many success stories at base level and reconfirmed our belief that base level cost is, and can be even more, a productive and important function for the Comptroller Air Force-wide at all organizational levels.

I was very pleased with the results of the Executive Session and look forward to others in the future. We all left with a better understanding and appreciation for what needs to be accomplished to further enhance the value of base level cost. There will be tough choices for base-level managers in the near future, and I'm convinced that our cost analysts can make meaningful contributions to the decision process. We can continue to provide valuable analytic support to and through the Comptroller, as long as our efforts are properly focused. Remember that the wing comptroller is the key to the success of base level cost. I solicit the support of all comptrollers to promote a robust cost program. Our Executive Session in February will focus on education and training and professional development.

The MAJCOMs recently completed a 6-month test involving a number of new initiatives for base level cost. Key tasks in functional areas at base level that might benefit by application of costing analytical skills were identified and then tested to determine the added value of their application. The test demonstrated and identified a number of initiatives available to base level cost offices in order for them to play a more active role in financial management. My Economics and Financial Management Division **(SAF/ACCE)** consolidated the reports, summarized the results, and provided the package to all the MAJCOMs.

We are pressing on with *Private Sector Financing* **(PSF)** issues. Updated PSF guidance was released to the field last November. **SAF/ACCE** personnel have developed a course to instruct MAJCOM and base level cost personnel in analyzing PSF projects. The initial offering of this course is scheduled this month at Wright-Patterson AFB. Other courses are planned for the future.

The electronic bulletin board system at the Air Force Cost Center is now called the *Cost Bulletin Board* and can be accessed using a toll free number: **1-800-548-1453**. With the recently added upload feature, a base level cost office can transfer a cost model to another base level office 2,000 miles away in a matter of hours. Models available for downloading are: the *Inflation Tutorial*, the *Economic Analysis Model*, the *Cost Performance Report Model*, and the enhanced verson of **COCOMO**. Three "text" files are also available: the *Comptroller Civilian Career Management Program Pamphlet*, the *AFR173-13 Cost and Inflation Factor Tables*, and the *A-76 Cost Factors for Commercial Activities*. An important download feature is the **ARC522.EXE** which compresses models and files and reduces downloading time up to 70 percent. The Cost Center has purchased an **ARC522.EXE** site license for all base level and MAJCOM HQs cost offices. Bulletins on the system include status of Cost Center projects, points of contact and the *Cost Research Bulletins*. You can request Cost Center assistance using electronic mail by leaving your name, extension, and a brief message. We then refer your question to a member of the Cost Center staff who, in turn, will contact you by telephone. For assistance with the *Cost Bulletin Board* and the proper security levels, call **Mr Ray Scheuring, AV 223-3601**, or **Mr Don Mahlum, AV 223-0791, AFCSTC/ISO.**

New Acronym for Cost Center

In late October 1988, the Air Force Cost Center changed its acronym from **AFCOSC** to **AFCSTC.**



NOTES FROM THE:

Deputy Comptroller, Financial Policy and Banking

Mr Gary W. Amlin, Deputy Comptroller, Financial Policy and Banking **Autovon 227-9578**

Secretary's Annual Statement of Assurance. The Federal Manager's Financial Integrity Act **(FMFIA)** of 1982 requires each executive agency to establish internal accounting and administrative controls in accordance with Comptroller General standards and that the systems of control be evaluated in accordance with OMB guidelines. The Air Force recently concluded that for FY 1988 there were 12 issues which met the basic requirements of being a significant material weakness. The FY 1987 annual statement reported 18 open material weaknesses, including eight new material weaknesses. As of 30 September 1988, the Air Force completed action on 12 of these 18 material weaknesses. The Air Force POC is **Mr Arnold Brodsky, SAF/ACR, AV 227-4638.**

Credit Card Service (Update). In the last issue, we reported that Air Force had entered into an agreement with a finanacial institution to accept VISA and MasterCard credit cards for payment of services and collection of debts. As of this writing, the test at two medical treatment facilities is doing well. The AFAFC is scheduled to accept the credit cards for collection of out-of-service debts starting 1 November 1988. Several MAJCOMs have expressed a desire to expand acceptance of the two credit cards. Air University plans to accept the cards at their AFO. The Military Airlift Command plans to accept the cards at an Air Passenger Terminal and at one of their AFOs. **Mr Michael Weber, SAF/ACRB, AV 227-2657**, is the POC.

Direct Deposit of Pay. Recently, the Secretary of the Air Force approved a policy requiring direct deposit of pay for certain Air Force military members and civilian employees. This policy will apply to new military members upon enlistment or commissioning; current members when reenlisting or accepting a regular commission; and upon retirement. The policy also applies to Air National Guard and Air Force Reserve personnel. New civilian employees are included but the policy will require consultation with national unions and is subject to local bargaining agreements prior to implementation. A working group, consisting of Secretariat and Air Staff representatives from the Personnel, Comptroller, Reserve, and Guard communities, met in early October to develop implementation procedures. The policy, procedures and guidelines for waivers will be published in the near future. **Mr Richard Webb, SAF/ACRB, AV 227-2657**, is the POC.

Appropriated Fund Support of Morale, Welfare and Recreation Activities. There are several policy changes based on FY 88 and FY 89 legislation that were effective 1 October 1988. *Category D* activities are not authorized direct appropriated fund **(APF)** support except overseas activities. Golf grounds maintenance became a nonappropriated funds **(NAF)** responsibility on 1 October 1988. Open messes 20% cap is still valid for FY 89 and reporting of direct and indirect costs will remain the same except for a few clarifications.

The *Defense Authorization Act of 1989* abolished *Category C* and reclassified its activities as *Category B* or *D*. Bowling centers with 12 lanes or less, marinas without private berthing or resale activities and recreational ticket and tour services were moved to *Category B*. Open messes/clubs joint service facilities and recreation equipment checkout were moved to *Category D*. Those activities that moved to *Category D* will be authorized direct support until 1 October 1990. Class IV stores were transferred to AAFES effective 1 October 1988.

Civilian and military personnel must be phased out of *Category D* activities by 1 October 1990, except for military members within 4 years of retirement or completion of their commitment may remain until 1 October 1992.

Category D activities at remote/isolated locations will be authorized *Category B* level of support for those locations approved by the Congress. Congress expressed concern that NAF was being used to support *Category A* activities which should be nearly 100% APF funded. To achieve this goal will require replacing NAF employees with APF personnel. To make this transition easier Congress has directed DOD to develop a plan that would allow the transfer of employees from NAF to APF and vice versa.

Congress further directed DOD to phaseout the practice of reimbursing NAF with APF by 1 October 1990. SAF/ACR released a comprehensive FY 89 Policy Document in December 1988. The point of contact for MWR issues is **Mr Jeff A. Arrington, SAF/ACRS, AV 227-6410.**

Audit Liaison and Followup. The *Semiannual Followup Status Report* provides a periodic summary of Air Force Audit Agency **(AFAA)** audit activity. Inputs consist of the number of AFAA reports, findings, recommendations, and potential monetary benefits **(PMB)** opened and closed for a reporting period. Air Force statistical input is collected during April and October, through a joint effort between some 60 area audit offices and hundreds of installation audit focal points throughout the world. Audit data is forwarded to 38 major commands, separate operating agencies or direct reporting units who then coordinate with AFAA representatives and verify the status of all AFAA report statistics. The data is then transmitted directly to SAF/ACRA for further consolidation, verification, and reporting to the DOD IG. For the reporting period ending 31 March 1988, there were 786 audit reports closed out. However, 566 reports remained open and required management action and comment on 1076 findings and 1522 recommendations, with over $821.4 million PMB. The requiremnt stems from public law, and is implemented through **OMB Circular No. A-50,** *Audit Followup;* **DODD 7650.3,** *Followup on GAO, DOD IG, Internal Audit, and Internal Review Reports;* and **AFR 175-2,** *Followup on Reports of Audit* (under revision). Simply stated, all agencies must maintain a system of complete records of action taken on both monetary and non-monetary findings and recommendations. Agencies must report to the Congress, twice a year, the status of all audit findings, recommendations, and monetary benefits.



NOTES FROM THE:

Assistant Comptroller for Plans

Col Alex Graham, Assistant Comptroller for Plans **Autovon 227-9992**

The Comptroller Planning Process

Since 1983 the Air Force Comptroller has operated a formalized and structured planning process. With the numerous personnel changes we experience, it seeems appropriate to review that process periodically. This overview of Comptroller planning will provide some background, describe the structure supporting planning, and present a brief summary of a recent planning activity.

The current Comptroller planning process had its genesis during *AC 90* in the fall of 1983. This workshop brought together past and current Air Force Comptroller leaders, experts from industry and academia, and some experienced Comptroller staff people. The objective was to outline the direction for the Comptroller to prepare to support the Air Force mission in the 1990s. A series of objectives and supporting strategies were defined, and workgroups were established to develop the actions necessary to realize the objectives. Most importantly, the process was institutionalized through the establishment of the Master Planning Board **(MPB)**.

Two years later, *AC 95* was conducted to update *AC 90* and to focus Comptroller community attention on improving analysis capabilities. *AC 95* reaffirmed the value of the planning process and gave rise to the idea of the Air Force Cost Center. Although the basic planning process has remained the same, adjustments have been made to accommodate changing environments, leadership, and mission requirements.

The drive, accountability, and continuity for the Comptroller planning process is the MPB. The MPB, which reports directly the Comptroller of the Air Force **(SAF/AC)**, is chaired by the Deputy SAF/AC and has senior representation from all Comptroller functions, MAJCOM Comptrollers, and appropriate supporting organizations acting as advisors. The MPB meets at the call of the chairman and reviews in the necessary amount of detail the programs, projects, activities, resources, etc, that will be the foundation for Comptroller operations, service, and support of the mission for the future. In addition, the MPB evaluates initiatives generated from within or proposed by an advocate to improve the way we do business.

There are several other elements that support the MPB. The Assistant Comptroller for Plans **(SAF/ACX)** is the executive agent for Comptroller planning at the Secretariat level. Each of the functional activities has a focal point for planning that supports the overall process as well as performs internal planning tasks. Similarly, the MAJCOMs have planning focal points supporting AF Comptroller activities and working MAJCOM issues. Recent AF Comptroller planning has emphasized MAJCOM involvement to be sure we take advantage of the experience, perspectives, and ideas that are available in the commands. Another element that supports the Comptroller process is workgroups formed to address specific areas. The *Professional Development, Training, and Education* workgroup is a good example of such an element. This active, dynamic and involved group has initiated and tracked many actions resulting in responsive, well planned training, such as the Mobile Training Teams that support the base level **System 2200**.

A brief discussion of the most recent MPB meeting, held 13—15 October 1988, will illustrate this one particular aspect of the planning process. During that meeting, approximately 15 Comptroller automated systems in various stages of development were reviewed. Additionally, the automation architecture was examined to see that the framework was, in fact, valid. Each of the systems resource status, schedules, and benefits were evaluated in light of Comptroller priorities, the need to support workload in field activities, and directions from higher authorities such as GAO and OSD.

Decisions were made by the MPB that will definitely impact future Comptroller operations. For example, we immediately have to resolve how we will maintain system integrity given the increased access to our systems and their sensitivity. Also, we soon need to define what new applications will be developed for the Systems 2200. The responsibility for the Comptroller Data Dictionary was given to AFAFC because of their significant involvement in developing and operating Comptroller systems. And as a wrap-up, we will examine the base level Comptroller organization relative to automation and other initiatives to make sure the structure and flow of work are efficient.

The Comptroller planning process serves us well because of the interest and involvement of our senior leadership. In addition, the responsiveness of the supporting elements in accomplishing tasks approved by the MPB and SAF/AC helps Comptrollers at all levels provide better service to our customers, commanders, and the Air Force now and in the future.



NOTES FROM THE:

Chief for Enlisted Matters

by CMSgt Ruall L. Sewell **Autovon 224-5437**

Assignment—When Will I Get One?

On my base visits the subject of assignments comes up more than any other area. We have been operating on a reduced Permanent Change of Station budget the last couple of years and I don't see any drastic changes in the near future. I have interviewed our functional manager **(SMSgt John Futral)** at the Military Personnel Center and can provide you with the following status. Remember, by the time you read this article policy *can* change. This information is just general guidance and *not* hard-core regulatory requirements. I will present it in bullet format just as if doing a point paper.

CONUS to Overseas (At least 2 years on station)

★ Selection is accomplished using volunteers first and then you, the nonvolunteer.

—Volunteers are selected based on availability, overseas-to-overseas first before CONUS volunteers.
—CONUS Volunteers—extended long tour volunteer before standard long tour volunteer—based on date arrived station within each category.
—Nonvolunteers prioritized based on STRD and ODSD—those with no overseas tour go first if available for assignment.

★ Overseas normal long tours receive 90% manning or worldwide average for the AFSC/skill level, whichever is lower.

★ Short tours receive 100% manning (Turkey or Korea, take your choice).

Overseas to CONUS

★ Normally returnees will come back in the DEROS month.

★ Overseas extensions will be approved to the max extent possible under DEROS forecast system (DFS) or assignment throwback option programs.

—Overseas members may request an extension of tour or other COT within theater and cancellation of CONUS assignment.
—All requests are processed through the parent MAJCOM personnel staff for their recommendation of approval or disapproval.
—Decision based on manning at losing/requested overseas location and the gaining CONUS base.
—Command entitlement also reviewed for the grade/skill level and AFSC.
—Here is the kicker: Approval often necessitates cancellation of an inbound gain—normally from the CONUS.
—I have no idea when this program will expire; hopefully, by the time you get this magazine.

Overseas to Overseas (COT)

★ COTs will match first in the overseas match cycle based on overseas allocations.

★ MAJCOMs were given authority to initiate COTs for personnel assigned to their command, provided the individual had an established DEROS and had completed their original tour.

★ Assignment "throwback" program allowed personnel with CONUS assignment to request COT instead of returning to the states.

—Requests are processed through the parent MAJCOM.
—Normally this means once again a cancellation of someone in the states headed for overseas.

CONUS to CONUS (Normally need over 3 years on station)

★ Move only to base where the projected mannning falls below 85%.

★ Before initiating a CONUS-to-CONUS move, AFMPC must exhaust all other options (oversea returnees, retrainees, tech training graduates, and PCAs from other units on bases).

What Does the Future Hold for Us?

★ More tech training graduates going overseas.

★ Continued slow movement of resources.

★ More cancellation of overseas assignments because someone overseas threw-back an assignment that didn't meet their desires.

★ CONUS personnel will have to wait longer for choice assignments (i.e., UK, Alaska, Germany, Hawaii, Netherlands, and the Bahamas).

★ Time on station for volunteers.

—2 to 4 years for a short tour.
—3 to 5 years for a long tour.
—I might add that the volunteer list is getting smaller each day; we need 7- and 9-level volunteers.

★ Join spouse assignments will continue to be difficult to work and you will probably wait longer for an overseas assignment.

As you can see, the assignment business is not easy. We have lost a tremendous amount of personnel because of grade reduction and the early-out program. I did not address the permissive PCS program, mainly because I don't like it. In most cases it costs the individual too much money and that just creates more problems. Hang in there, you will get an assignment some day.



NOTES FROM:

The Colonels' Group

by Maj Bob Green

Autovon 487-6951

Challenges for 1989

As I am writing this article (November 1988), we are just beginning the CY 89 Comptroller Colonel Assignments cycle—determining requirements, identifying which colonels will be available to move, and making a preliminary match of "faces" to "spaces." By the time this article is published, the process will be considerably farther along—a "strawman" gameplan will have been developed and discussed with the Comptroller senior leadership, and the actual nomination of colonels to the MAJCOMs/SOAs will have begun. Hopefully most colonels who are moving should be on orders by the end of March. Every assignment cycle is different; however, this year in particular has some unique challenges. I'd like to highlight a few of these issues and discuss how we plan to work them.

Critical Manning

There has been a shortfall in Comptroller colonel manning for the past several years, usually fluctuating around the lower to mid-90% range. In previous years though, there were usually 15—20 new colonel selects from the colonel promotion boards to augment the resource for the following year's assignment cycle. This year there was no CY 88 colonel promotion board to replenish the numbers, and we can expect retirements in 1989 to continue at least at the same pace as in prior years.

FY 1989 Manning Picture

The 1989 manning picture reflects a view similar to that which we are experiencing in the field grades as a whole. In short, we are not producing and retaining enough colonels to fill all of our billets. With the deferral of the colonels' selection board to July 1989 and anticipated retirements, we expect the colonel shortfall to increase before we recover. Accordingly, we will manage the resource very carefully and take prudent management actions to minimize the impact. We hope to pull colonels with prior comptroller experience back into the field and to recruit high-quality colonels into the financial management field. Some officers selected for colonel on the July 1989 board can expect to be reassigned to fill critical vacancies. This will require close coordination between the Colonels' Group, PALACE Dollar, the MAJCOMs/SOAs and SAF/AC. Be assured that we will do our best to meet the needs of the Air Force.

Joint Duty Assignments

Another continuing challenge for 1989 are assignments to joint service duty; though they have not been a large problem for the comptroller career field, at least at the O-6 level, as they have for some other career fields. However, the recent Joint Specialty Officer **(JSO)** designation letters many of you just received have generated several questions. The comptroller field has only four designated O-6 Joint Duty Assignments **(JDAs)**, all are in the CONUS, and all are non-critical. Since there are no critical JDAs, the only requirement we need to meet is the one that requires 50% of JDAs to be filled by JSOs. This should not be difficult as we currently have 33 colonels and colonel selects with the JSO designation. As for the requirement to serve a joint tour as a prerequisite for promotion to general officer, the comptrollers are one of the fields exempted under the scientific/technological provision of the Goldwater-Nichols DOD Reorganization Act. Thus, the new joint duty rules are not "show stoppers" for comptroller colonels, and those of you that recently received letters designating you a JSO should not be concerned with back-to-back joint tours, increased overseas rotation, or any of the other rumors you may have heard!

In summary, the 1989 colonel assignment cycle is going to be interesting, requiring very close planning and coordination, but we'll make it work! Stay tuned for further developments.



NOTES FROM THE:

Comptroller Officer Assignments Section

by Capt Jeff Steiner **Autovon 487-5031**

Air Force Form 90

Happy New Year from **Palace Dollar**! As we settle in from the "happy holidays" and set our goals for the coming year, it is a good time to dust off your *AF Form 90*. You might have heard that the Form 90 has been revised and renamed. Now known as the *Officer Assignment Worksheet*, this document provides a better method to convey professional development desires.

The thrust now is on how the officer's assignment choices fit with the requirements of the Air Force mission. The officer assignment worksheet has three objectives:

★ Emphasize an officer's next assignment only, rather than a long-term integrated career path.

★ Reinforce commander and supervisor involvement in the assignment process by requiring commanders and supervisors to provide written input on the form.

★ Provide a better match between an officer's preferences and the personnel data system by separating desired jobs from specific locations and expanding the list of continental United States and overseas preference areas.

The revised form has three parts. The officer will fill out the member identification data portion. All assignment preferences—those within current career field, special duty, Air Force Institute of Technology, professional military education and professional broadening—are expressed in the second part.

During the process of filling out the form, the officer will meet with his commander or supervisor to discuss assignment preferences. Following counseling and feedback sessions, the commander of the supervisor will complete the third part.

The commander or supervisor must recommend the type and level of an officer's next assignment. Those meetings and the subsequent recommendations give the officer the benefit of the commander's or supervisor's experience and knowledge of the officer's job performance in determining the optimum type and level of the next assignment.

The recommendation also provides an opportunity for the commander or supervisor to comment on an officer's unique capabilities and suggest jobs the officer may be specifically qualified to fill.

Air Force Institute of Technology

As we finish our Academic Year **(AY)** 1989 Air Force Institute of Technology **(AFIT)** requirement selection, it's a good time to remind everyone of our AFIT opportunities. We currently offer two programs from which qualified officers can obtain a master's degree through AFIT. In *Applied Comptrollership* **(AFIT Course 1ABY)** students attend a civilian university. Depending on available funding, we offer one or two requirements per AY. The second program, *Cost Analysis* **(AFIT Course 1ASA)**, is conducted at Wright-Patterson AFB OH, with ten available billets per AY. AFIT admission requirements include career commissioned officer status with a minimum 2.5 undergraduate G.P.A. with qualifying scores (1000 or 500) on either the Graduate Record Examination **(GRE)** or the Graduate Management Aptitude Test **(GMAT)**. The **1ASA** program also requires documented math course work through differential calculus. Interested officers should apply for an educational evaluation with their local education office. This evaluation will inform the officer whether he or she is academically qualified. Once qualification for the program is determined the officer should apply in accordance with **AFM 50-5.**

Selective Crossflow Program

Annually, each support center field is required to release officers for special duty assignments. These requirements offer qualified officers the opportunity to broaden their professional skills in challenging positions outside the Comptroller community. Special duty assignment opportunities include Air Force Reserve Officer Training Corp **(AFROTC)**, Instructor Officer Training School **(OTS)**, flight commands and Recruiting Service. We need motivated officers looking for leadership challenges to fill these important duties. Captains ready for a challenge should call us to find out more about these broadening opportunities.



NOTES FROM THE:

Auditor General of the Air Force

by Mr John W. Boddie

Autovon 876-4071

Recruiting—The Future is Now

One of the more loudly spoken problems facing the federal government is attracting and retaining bright, recent college graduates.

In a time when the naysayers are constantly expounding that federal service careers cannot compete with private industry in an era of decreasing unemployment and a smaller potential employee base, the Air Force Audit Agency has had remarkable success in attracting quality people.

Through the use of several programs targeting recent college graduates with high grade points, the Agency has acquired a not so small nucleus of new auditors.

Co-Op

Some 5 years ago, the AFAA began a modest cooperative education program with several colleges and universities located near Air Force bases where the Agency had larger offices. The plan was that students beginning their junior year would alternately attend college full time and work for the AFAA full time. Normally this would result in the student-employees being in class two quarters or one semester and a summer session. They were allowed to work up to 1300 hours a year or 2600 hours in a 2-year period.

The student gained experience in the working world along with GS-4 salary during their junior year and GS-5 pay during their senior year. At the end of the 2-year period when he or she graduated, the individual was to be converted noncompetitively to a full-time GS-7 auditor intern, if time in-grade requirements were met, or to a GS-5 position if not met. The target grade for these auditors is the same—GS-12. From its modest beginning with four local students at Norton AFB CA, the program blossomed into one with 30 students in one stage or another. The conversion rate to provide the AFAA with "experienced new graduates" was a highly respectable 73 percent.

Our first co-ops have now advanced noncompetitively to GS-12 fully-qualified journeyman auditors and now have the opportunity to compete for GM-13 positions within the Air Force.

Direct Hire

Co-op was a good start, but it was a slow process to "grow your own auditors," so the Agency looked for other ways to garner bright, young college graduates. After a great deal of effort, the Audit Agency finally received Direct Hire authority. We assembled recruiting teams consisting of specially trained auditors to visit college campuses. This was not new for the Agency, but what was new was that these recruiters were empowered to offer jobs to highly-qualified students right on the spot. Heretofore our recruiting teams first had to sell government service and the AFAA to the students, help them fill out applications for ratings and employment, then sit back and wait for the civil service system to complete the necessary action. During this wait, the recruiters could only hope the student would not be dissuaded from government employmennt or would not be hired by a"Big Eight" accounting firm. Very meager returns resulted before the advent of "direct hire."

Our success rate in our first year of direct hire resulted in 71 offers and 28 finally coming on-board, for an unheard of 39 percent. These were not just average students; just to be eligible for direct hire, they had to have at least a 3.5 (out of 4.0) grade point average in accounting/auditing subjects and pass the rigorous interviews of our recruiting hawks.

PALACE ACQUIRE

The AFAA direct hire success will continue as we apply the same stringent recruiting principles to obtaining the highest quality college graduates for auditing careers under the Air Force career programs—**PALACE ACQUIRE** program. With our past success, we have gained the confidence of placement officers on our targeted campuses and are developing a good reputation with both the students and faculty. Students interviewed had very little knowledge of government employment or Air Force operations. An often repeated question from students was: *Do I have to wear a uniform if I work for the Air Force?* Obviously, we must follow through and continue to visit the campuses both to show presence and tell the government employment story.

Not only has the Agency obtained high-quality future professional auditors, but we have been able to target underrepresented and minority students. We saw a challenge; we found a solution; and we took action to hire the bright young people who will be the leaders of the Air Force Audit Agency in the 21st Century.



NOTES FROM:

Headquarters Standard Systems Center

by Mr Pat Foley

Autovon 446-4181

Updates on Automation

Exciting things are happening here at the Standard Systems Center. Not only are we making substantial progress in providing our users with new and improved capabilities, we are hard at work improving the effectiveness and efficiency of our current systems. Two Center initiatives (*Software Modernization* and the *Enhanced Quality Assurance Concept*) will go a long way in improving the maintainability and quality of software and ultimately the level of support to our users. In the area of new functional capabilities, I would like to bring you up-to-date on three of our major initiatives. Let's start with the *Air Force Standard Civilian Automated Pay System* (**AFSCAPS**), a total redesign of the current civilian pay system which services over 300,000 Air Force and other DOD civilian employees. By October 1988, all Air Force and Air National Guard civilian pay offices were processing their time and attendance data through the Optical Mark Reader (**OMR**). Over the past year, we worked and resolved many problems so the pay offices could accurately process their time and attendance data smoothly and with minimal delay. Two of the most critical problems resolved were the off-printing of many time and attendance forms (**AF Form 1278**) and the erroneous calibration test of the OMR provided by the contractor. The new AF Form 1278 and the software correcting the OMR calibration test were recently distributed to the field. As the first increment of AFSCAPS, this new time and attendance process has made a giant step toward the modernization of our civilian pay process.

Presently, we are field testing the second increment of AFSCAPS at Randolph AFB. This increment is the "heart" of the new system providing the pay offices an online capability to access, update, and query employee records; a batch process for processing and distibuting the payroll; and an automated interface allowing personnel to flow transactions to update employee pay records. Our testing has not progressed as we had originally planned due to problems encountered at Randolph AFB in May and at Ramstein AB in September, causing us to retain the current pay system. However, these experiences provided valuable information we would not have learned from our in-house testing. First, our initial database design would not allow efficient processing of a large payroll. Second, use of the *Online Training System*, released in September, ensured all communications connectivity between **Z-248**s in the civilian pay offices and the **Unisys 1100** were properly functioning. In light of these findings, the worldwide release schedule for **Increment II** is being reevaluated.

The second project that I would like to discuss is the *General Accounting Microcomputer Processing System* (**GAMPS**), which was first introduced in the July 1988 issue of this magazine and described the capability to process transactions online which were created offline utilizing microcomputer applications. In addition to the input capability described, GAMPS also provides users of the *General Accounting and Finance System* and *Automated Travel Record/Accounting System* the capability to transfer (download) files from the **Unisys 1100** host computer to a microcomputer. The files can be downloaded in record lengths of 80 to 1,000 characters or formatted to a specific designated frame. Financial information can be extracted from the General Accounting and Finance System using programmatic retrievals and downloaded to a microcomputer. Once downloaded, the file can be imported into a database management system (for example, **dBase**, a trademark of Ashton Tate, Inc or **ENABLE**, a trademark for the Software Group) or any microcomputer based statistical analysis system for review and analysis. For further information and features applicable to GAMPS, refer to **AFM 177-370**, *Attachment 8.*

Finally, I am delighted to inform you that the *Automated Travel Record Accounting System* (**ATRAS**) is no longer the "forgotten system." The much needed and long awaited enhancements to ATRAS are one step away from reality. Operational testing began in November 1988 at Eglin, Robins, Charleston, Wright-Patterson (AFLC), Barksdale AFBs and Spangdahlem AB. Much of the ATRAS database has been modified and the method used to process for-self transactions has dramatically improved. Error correction and error prevention have been simplified, and improved controls over advances on blanket and repeated orders have been provided. An interface with the *Joint Uniform Military Pay System*, the first of a series of interfaces, has been developed to purify the *Travel Master Record* file. These changes are the first of several planned enhancements to ATRAS that continue to improve processing methods. Program development has already begun on the next phase of enhancements.

Projects on the horizon include follow-on increments of the *Standard Materiel Accounting System* (**SMAS**) and the *Command Budget Automated System* (**CBAS**) as well as continued upgrades to existing systems. We are striving to provide our users with the systems they need to effectively perform their jobs.



NOTES FROM THE:

Comptroller Training Division

SHEPPARD TECHNICAL TRAINING CENTER

Maj Thomas W. Koch, Chief **Autovon 736-5486**

Superintendent Comptroller Training

by CMSgt Pat Murphy

Back some time ago I had an article on this page dealing with my perspective of Comptroller technical training—as a newcomer. Well, here I am again, only this time I've been here for a little over 4 years and have had a chance to participate and see what goes on. I'm here to tell you that my first impressions were right, I just didn't realize how right! This place is as busy as any place I've ever been assigned—on a consistent basis. Let me walk you through some of what I have observed during my tenture.

A *Training Planning Team* meeting was convened. Enlisted **672XX** representatives from all MAJCOMs and SOAs attended as well as people from the technical training community, which the Comptroller Division is a part. Their job, based on new technologies and changes to the mission, was to decide what changes needed to be made to the **672XX** specialty descriptions, in order for the career field to be moving in the right direction. The same group of people attended a *Utilization and Training Workshop*, where new Specialty Training Standards **(672X1, 672X2**, and **672X3)** were hammered out, line item by line item. There was a concerted effort on the part of the MAJCOM and SOA representatives to bring about a larger OJT role within the AFOs.

Once the changes to the **AFR 39-1** specialty descriptions and the three Specialty Training Standards were in the system as a *GO*, the instructors and training development personnel got to working on new course control documents, lesson plans, study guides, workbooks, progress checks, tests, and Lord knows what else, in order to get the courses approved and into the classroom in the shortest time possible. Meanwhile, the career development course **(CDC)** writers were busy doing the same kinds of things through the Extension Course Institute **(ECI)** channels and that was no cakewalk. The CDC writers wanted to try something new—they wanted to take what had been three courses and make each one a series of courses. Their idea was to reduce the time that students would have to remember trivial information for end-of course testing, while at the ame time being able to more comprehensively and throroughly test the students. It worked beautifully and these are the courses we are using today.

During the same time these activities were getting started, AFAFC/CWX and CBP notified the schoolhouse we would be receiving one of the first five **Sperry System 11** minicomputers to be installed in support of the **COOF** initiative. Upon return from an AFAFC sponsored workshop, where installation and connectivity specifications were presented and discussed, a work order was submitted to the civil engineers and what had been a classroom was transformed into a computer facility and instructor laboratory. It took about a year after completion to get the **Sperry System 11** installed—not bad considering the times. In the beginning, four instructors of the more than a dozen that would eventually comprise the initial cadre of mobile training instructors went to Lowry AFB to work, learn, and build the four courses to be taught at every base in the world over the course of 3 years. After 4 weeks they returned to Sheppard AFB to complete the job they started. All of the necessary course control documents, the writing, proofing, printing of training literature, and the training of about two dozen people was complete in less than 6 months from start to finish. A phenomenal accomplishment by anyone's stamdards! This task kept a lot of very young, dedicated and talented instructors busy 6 days a week for several months, and not a peep from the bunch. At this point in time, over 95 bases have been brought on line and 1,300 people have received training. This training is not provided without hardship—families as well as single parents are separated for many periods throughout the year. However, the mission has never been compromised, despite the hardships.

The *Air Force Standard Civilian Automated Pay System* **(AFSCAPS)** initiative brought about a need for some one-time training of over 300 people from bases all over the world. The course was developed, the equipment set up, and the training completed in less than 9 months.

Does hearing *Base Budget Automated System* **(BBAS)** make your eyes light up? The instructors in the Budget courses went through many of the same birth pains, maybe more, to bring the BBAS mobile training course online. Their course is a success as well. When these instructors go on the road, they are really on the road! The Accounting and Finance courses take 2 instructors about 3 weeks to teach; the BBAS course is 2 days in length, so these folks do between two and four bases at a time when they go out. They are a dedicated bunch.

Our Cost folks have just completed a combined Training Planning Team Conference and Utilization and Training Workshop. Pertinent changes were made to the specialty training description and Specialty Training Standards—two new courses are being developed as a result. The CDC is presently in rewrite using a brand new format.

The things enumerated here are only the big things. Every day, as the operational world changes the way it does business, the instructors and staff at Sheppard are making those same change to the instruction. The Comptroller leads the way, both out there where it is happening and here where technical training is kep up-to-speed. What keeps both sides of the equation in balance is the interest shown, from the top on down, to communicate and work together toward a common end. It has been a tremendous tour of duty for me, eye-opening and exciting, getting to meet and work with a lot of terrific people, doing a vital job, and doing it the smart and up-to-date way.



NOTES FROM THE:

Professional Military Comptroller School

by Lt Col Richard L. (Larry) Rolsen **Autovon 875-6656**

Executive Communication—A Crucial Block in the Curriculum of Success

Success, both yours and your organization's, depends on communication skills. No matter what your job, the pervasive and essential nature of the ability to transfer information makes communication a crucial part of a comptroller's repertoire. Pervasive because it takes up most of the workday. Studies show that professional people spend 70—80 percent of the working day communicating, and supervisors are at the higher end of that range. Essential because it establishes relationships necessary for an organization to be effective. In the textbook, *Communicating for Results*, the authors cite a survey of 252 marketing and personnel managers, which indicated communication skills were more important for succeeding in business than abilities to motivate others, organize, make decisions, analyze data, or use a computer. There are some significant barriers to the success effective communication skills can bring, and the *Executive Communication* block of instruction in the PMCS curriculum helps overcome these obstacles.

Verbal communication is such a common occurrence that we tend to take it for granted, in spite of the fact we are aware of its obstacles and importance. As is the case with other routine activities, the fact we communicate so often makes us *think* we are experts. Indeed, most of the time our common sense allows us to communicate fairly well, but communication is not simple. It incorporates many complex variables which can go wrong. PMCS operates on the premise that confidence and skill in communicating are acquired through study and hard work. The skills needed to communicate well can be learned, just as golf is learned—by practice. All the practice in the world, however, is useless if you practice the wrong things. To remedy this in golf, you call on a pro. At PMCS, we call on a number of communication pros. We have **Ms Irene Pearson-Morrow**, a professional editor at Air University, who gives a very enlightening and lively presentation on effective writing. **Ms Sharon Wallace**, from the Academic Instructors School, does a splendid job of introducing our students to the art of leading a guided discussion. Headlining the communication area guest speakers, we are fortunate to have an outstanding communicator and educator, **Dr John A. Kline**, the Air University Director of Academic Affairs. His professional credentials are too numerous to list here, but he has lectured PMCS classes on effective listening and speaking for over 10 years. His presentations are renown for their motivational as well as educational impact on the audience. As a student recently wrote on a course critique: [Dr Kline's]. . . *lecture makes you step back and evaluate yourself as a husband, father, and boss*. Rave reviews are commonplace for Dr Kline, as students invariably urge us to bring him back again and again; which is what we have done. In fact, according to our records he has addressed at least 37 PMCS classes. That's 2,000 plus PMCS graduates who are undoubtably better communicators and consequently more successful comptroller professionals.

The written portion of the communication program is also producing success and receiving a great deal of attention by the Services' senior Comptroller leadership. More and more student idea papers are requested and sent to the Pentagon for review. The reason? Innovation! Due to the cutbacks in funds and manpower, the search for better and more effective ways of operating is more intense now than ever. The idea papers, beginning in February of 1987, have focused on ways of achieving the goals of the AF Comptroller Long Range Objective Plan and have been considered an excellent source for innovations and improvements. The results of idea paper evaluations by SAF/AC and MAJCOM analysts have confirmed this assessment—every month the school is notified that more idea papers have provided good and implementable ideas.

The success of the idea paper program has generated a shift in emphasis. Students are now viewed as a source for research and are sometimes doing projcts in lieu of the usual idea paper. Two students recently cooperated on a project to identify non-financial management indicators, which could be extracted from comptroller data bases and would be of interest to commanders. More studies like this are on the horizon.

As you can see, the *Executive Communication* block is alive and well at PMCS. "Well" understates its condition. Due to our students' accomplishments with their idea papers and projects, and the expertise of our outstanding lecturers, such as Dr Kline, the program is providing a crucial block in the curriculum of success.

PMCS Graduates: Class 88-D Graduated 9 September 1988

Their names, ranks, and "Idea" paper titles are listed below.

U.S. Air Force *(35)*

Behring, James A., Capt—LD75002A—*Classification Problems in Developing the MAJCOM Financial Plan*

Bilbrey, Mary, GS-12—LD75003A—*Outlay Controls—Is It All Just a Bad Dream*

Burns, Melvyn, GS-12—LD75004A—*Withheld Funds—The Program Manager's Nightmare*

Caples, Gary, GS-12—LD75005A—*Can the Internal Controls Over AFCOMS Coupon Processing be Improved?*

Cavalcanti, Anita, GM-13—LD75007A—*Defense Acquisition Executive Summary Reporting*

Christy, John Jr, GM-13—LD75008A—*Orientation: A Must for Overseas Auditors*

Corvey, Gerald, LTC—LD75009A—*Comptroller Air National Guard Officer Career Planning Guide (AFP 170-28 Vol IV)*

Davis, John, GM-13—LD75010A—*Restructuring Internal Controls within the Accounting & Finance Office*

Duda, John, GM-13—LD75012A—*Impact of Changing Technology on Financial Management of Logistics Information Systems*

Eagleston, Elizabeth, GM-13—LD75014A—*Revitalizing the AFSC Reprogramming Process for Air Force Investment Appropriations*

Faith, Larry, Col—LD75015A—*We Trained Hard but We Reorganized*

Hall, Cindy L., GS-12—LD75017A—*The Accounting & Finance Reorganization—Unnecessary Surgery*

Hill, Linda L., GS-12—LD75018A—*Small Business Innovation Resource*

Howard, William, Capt—LD75019A—*Comptroller Inspectors—Are They Really Needed?*

Inverson, Lee, Capt—LD75020A—*Independent Cost Analysis*

Kennedy, Carol R., GS-12—LD75022A—*Dollars and Inflation*

Kerby, George Jr, GS-12—LD75023A—*Centralized Vs Decentralized Management Concepts*

Marro, Roberta L., GS-12—LD75028A—*Technical Knowledge Vs Admin Ability as a Requirement of Supervisory Comptroller Positions*

Marzette, Benjamin, Capt—LD75029A—*Redundancy in Major Acquisition Reporting*

McDaniel, Patricia, Capt—Project: Microkenesis Revision

Meeks, Martin, GS-12—LD75032A—*Principal Economics Benefits of the Proposed AFLC Transportation Computer System*

Melton, Diana, GS-12—LD75033A—*Comptroller Management of the Future: A Humanistic Approach*

Morris, Steve, Maj—PMCS Curriculum Project: Comptroller Wartime Planning

Nagle, Adrian, GS-13—LD75037A—*Managing the Comptroller Automation "Gap"*

Napier, Janet F., GS-12—LD75038A—*Competitive Procurement—Is It Profitable*

Pesola, Maryetta, Maj—LD75041A—*Cost Estimating in Laboratories*

To obtain microfiche copies of Idea Papers write to:

Defense Logistics Studies Information Exchange
ATTN: DRXMC
U.S. Army Logistics Management Center
Fort Lee, VA 23801-6043

AUTOVON: 687-4546 or 687-3570

Include the Logistics Document Number (LD) in your request.

Phillips, Delmus, GM-13—LD75042A—*Fraud, Waste, and Abuse Recognition*

Popovich, Philip, Capt—LD75043A—*Contract Cost Data Reports—The Need for a New Perspective*

Rankin, Wilbur, GM-14—Project: AFSCAPS Management Indicators

Reinhart, James, GS-12—LD75047A—*Elimination of Paper through Digitization and WORM Technology*

Rye, David, Capt—Project: AF Standard Civilian Automated Pay System (AFSCAPS) Management Indicators

Schelling, Janice, GS-12—LD75050A—*Reorganization of Air Force Accounting and Finance Office*

Turner, Cecelia, GS-12—LD75054A—*Technical Knowledge Vs Admin Ability as a Requirement for Comptroller Positions*

Wilson, Cheri, GM-14—LD75057A—*Cost/Benefit Analysis of Office Automation*

Young, Maria, GM-13—LD75058A—*Nonappropriated Funds FMO's Supervision of Resources*

U.S. Army *(14)*

Dunleavy, Margaret A., GS-12—LD75013A—*Integration of Efficiency Reviews and MS-3 in the Army*

Joseph, Priscilla, GS-13—LD75021A—*Foreign Military Sales, Determining Payment Schedule Format*

Lough, John S., Maj—LD75026A—*What Business School Didn't Teach Me About Installation Budgeting*

Mander, Peter, GM-13—LD75027A—*Analysis of the Value of the Acquisitions Tracking Center as a Vehicle*

McClatchey, Michael D., LTC—LD75030A—*Military Budget Preparation & Execution in NATO*

Mills, Howard G., GM-13—LD75034A—*Redefined Role of Management Analysis at Army MACOMs and Installations*

Natho, Angela G., GS-12—LD75039A—*Managing Change—Moving into the Networked Office Environment*

Porter, Dennis D., LTC—LD75044A—*In Place Consecutive Oversea Tour Program*

Ralph, Carole A., GS-12—LD75045A—*Peacetime Pricetag of the TDA Army*

Sauls, Ethel P., Maj—LD75049A—*The Army Military Comptroller Professional Development Program*

Shelton, Andrew J., GM-13—LD75051A—*Alternative Method for Expediting the Establishment of Manpower Staffing Standards*

Spittal, Gary E., GM-13—LD75052A—*Assessing Total Army Functional Requirements*

Waite, Wendell, GS-13—LD75055A—*Cost and Schedule Variance Threshold*

Whipp, Carolyn A., GM-13—LD75056A—*Management Scheme—The Key to a Successful Manpower Management Program*

U.S. Navy/Marine Corps *(8)*

Allen, Deborah, GS-12—LD75001A—*The Role of Central Design Agencies in the Navy*

Carrow, Loretta G., GS-12—LD75006A—*Increasing Activity Commander's Authority to Execute Budget Actions*

Fisher, Dennis L., GS-12—LD75016A—*Ideas for Improving the Bases and Stations Information System (BASIS)*

Kokorudz, Frank G., GS-11 (USMC)—LD75024A—*Artificial Intelligence Application to Future Comptroller Organizations*

Lopez-Rodriguez, Yolanda, GM-13—LD75025A—*Financial Controls in Managing to Payroll*

Monck, Sandra I., Capt (USMC)—LD75035A—*Integrating Accounting and Disbursing Support Functions within FMFPAC*

Overbey, Jones H., GM-13—LD75040A—*Effect of Outlay Controls on Financial Management*

Teruya, Howard M., GS-12—LD75053A—*Application of Management Auditing Concepts to Financial Management*

Department of Defense *(1)*

Diddlemeyer, Daniel, GGD14—LD75011A—*Development Plan for Finance and Accounting*

PROMOTIONS


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Mr Epply


Mr Gracie


Mr Lockette

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Air Force Accounting & Finance Center

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Gaskin, Joseph M., to GM-13; AFAFC/LG
Hanak-Hall, Elaine C., to GM-13; AFAFC/AJX
Jordan, Robert M., to GS-13; AFAFC/CWBI
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Mason, John J., to GS-12; AFAFC/XSPAB
Sandvik, Carl L., to GM-13; AFAFC/SC
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Smith, Richard C., to GM-14; AFAFC/CWBI
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AF Systems Command

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Donald, John B., to GS-13; HQ SD/ACCE
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Humphrey, James L., to Maj; AD/ACP-YGG
Kelly, Wanda E., to GM-13; HQ AFSC/ACBM
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AF Accounting & Finance Center

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Zacchini, Thomas F., SMSgt; AFAFC/XSPAB

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Hutchins, Pauline; GS-5; SA-ALC/ACFTT
Martin, William B., GS-11; WR-ALC/ACBF
McDougall, Margaret, GS-5; SA-ALC/ACFTC
Petersen, Leonard J., GM-13; OO-ALC/ACFQ
Robins, Ila Jean, GS-7; OO-ALC/ACFS
Weston, Mary, GS-5; OC-ALC/ACFTT



New Use for Credit Cards

Maj and Mrs Steven Tiefenthaler are the proud new parents of Baby Brian. Maj Tiefenthaler was the first Air Force member to use his ***MasterCard*** *to pay for his wife's hospital stay at Wilford Hall Medical Center under the new credit card program that started in September 1988.* ***VISA*** *credit cards may be used as well. SAF/ACR is the point of contact for the credit card program.*

General Officer Promotions and SES Transfer



Brig Gen (S) Gerald E. Hahn

Promotion

On 20 December 1988, Colonel Gerald E. "Gary" Hahn was selected for promotion to Brigadier General. Colonel Hahn is Assistant Deputy Comptroller of the Air Force, Office of the Secretary of the Air Force (Pentagon), Washington DC.

Colonel Hahn graduated from the Tulsa, Oklahoma, public schools and received a bachelor of science degree in business administration from the University of Tulsa. He earned a master of science degree in guidance and counseling from Troy State University, Montgomery, Alabama. Colonel Hahn completed Squadron Officer School, Air Command and Staff College, Professional Military Comptroller School, and the Industrial College of the Armed Forces.

Colonel Hahn was commissioned through the ROTC program at Tulsa University in 1960. In September 1961 he entered active duty as a data processing officer and later as budget officer at Richards Gebaur AFB MO. In July 1966 he was assigned as Comptroller, Southeast Asia Communication Region, Clark AB PI.

In July 1968 Colonel Hahn joined the faculty of the Squadron Officer School, Maxwell AFB, Alabama, first as an instructor and later as a programs officer. Colonel Hahn attended Air Command and Staff College at Maxwell in 1973. He was then assigned successively as a budget officer, Chief of Cost Analysis and Programs, and Executive Officer for the Deputy Chief of Staff/Comptroller at Headquarters U.S. Air Forces in Europe.

Colonel Hahn moved on to Headquarters U.S. Air Force, in June 1976, as Assistant Executive Officer and then Executive Officer to the Comptroller of the Air Force.

From July 1978 through June 1979, he attended the Industrial College of the Armed Forces. He then transferred to Kirtland AFB NM as Comptroller, Field Command, Defense Nuclear Agency. In July 1981 he became Director of Budget, Headquarters Strategic Air Command, Offutt AFB NE.

In July 1983 Col Hahn was assigned as the Assistant Deputy Chief of Staff/Comptroller, HQ USAFE. He served as the Deputy Chief of Staff/Comptroller from August 1984 to July 1987.

Col Hahn's decorations include the Legion of Merit, Bronze Star Medal, Defense Meritorious Service Medal, Meritorious Service Medal with two oak leaf clusters, Air Force Commendation Medal with one oak leaf cluster, and the National Defense Service Medal.



Mr John E. Lang

Reassignment

Effective in November 1988, Mr John E. Lang became the Director, Budget Investment Directorate, Office of theDeputy Comptroller, Budget, Office of the Secretary of the Air Force, Washington DC.

Mr Lang was born 6 April 1939 in Dubuque, Iowa, where he graduated from Loras Academy in 1957. He served on active duty with the Air Force Security Service from 1958 to 1963 in both the Far East and Europe. He earned a bachelor of arts degree from Purdue University in 1968 and a master of arts degree from Georgetown University in 1984. He also has a certificate in national security studies from Georgetown and has completed additional graduate studies at Purdue and Wright State University. Mr Lang graduated from the National War College in 1980, and has completed Air War College and Industrial College of the Armed Forces courses.

Mr Lang entered federal service under the Civil Service Commission management intern program as a logistician at Kelly AFB TX in 1970. Upon completion of the program in 1972, he was promoted and assigned as a budget analyst at Headquarters Air Force Logistics Command, Wright-Patterson AFB OH. In 1974 he became chief of the Financial Management Division, Office of the Deputy Chief of Staff for Distribution. He then was assigned to the office of the DCS/Logistics Operations in 1976 as chief of the Transportation Branch.

In June 1977 Mr Lang became chief of the Resources Management Division for the Advanced Tanker Cargo Aircraft Joint Program Office at Wright-Patterson AFB.

After graduating from the National War College in June 1980, Mr Lang was selected as special assistant in the Directorate of Budget, Headquarters U.S. Air Force, Washington DC. He was assigned to the Fiscal Analysis Office as the senior analyst in April 1982 and was promoted to chief in April 1983.

In October 1987 Mr Lang was selected as the Deputy Director of Budget Operations, Office of the Deputy Comptroller, Budget, Office of the Secretary of the Air Force, Washington DC.

His awards include numerous outstanding and sustained superior performance ratings, and the Air Force Special Achievement Award. He is a member of the Air Force Association, American Defense Preparedness Association, Society of Military Comptrollers, National Eagle Scout Association and the President's Council, Purdue.



Brig Gen (S) John M. Nauseef

Promotion

On 20 December 1988, Colonel John M. Nauseef was selected for promotion to Brigadier General. Colonel Nauseef is the Deputy Chief of Staff, Comptroller, Headquarters Air Force Systems Command, Andrews AFB MD.

Colonel Nauseef was born 18 April 1941 in Cortland, New York, and graduated from McGraw Central High School. He earned a bachelor of science degree in business administration from the University of Rochester, Rochester, New York, in 1963. As an Air Force Institute of Technology distinguished graduate in 1979, he received a master of science degree in acquisitions logistics management. He is also a 1984 distinguished graduate of the Industrial College of the Armed Forces.

The colonel was commissioned as a second lieutenant through the AFROTC program. Upon entering active duty in 1963, he was assigned to the Electronic Systems Division, Hanscom AFB MA, where he served as Deputy Accounting and Finance Officer. After graduating from the Accounting & Finance Officer Course at Sheppard AFB TX in 1965, he was assigned to Wiesbaden AB Germany as Chief of Pay and Travel, 7101st ABW. In 1968 he was assigned as Chief of Military Pay, Headquarters Command United States Air Force, Bolling AFB DC. His next assignment was as Accounting and Finance Officer, 377th Combat Support Group, Tan Son Nhut AB, Republic of Vietnam, in 1971.

From 1972 to 1978 Colonel Nauseef was assigned to HQ USAF, Washington DC, where he served consecutively as budget analyst, Operating Appropriations Division, Assistant Executive, and then Executive to the Air Force Director of Budget. In 1979 he was assigned to the Aeronautical Equipment Deputate, Aeronautical Systems Division, Wright-Patterson AFB OH, as Director of Program Control.

In 1982 the colonel served as Executive Officer to the Commander, Aeronautical Systems Division, until 1984 when he became Director of Program Control for the F-16 Program Office. He was next assigned to the Comptroller Deputate, Headquarters Air Force Systems Command in 1986, serving as Director of Programs and Budget until becoming Deputy to the Deputy Chief of Staff in 1988. He assumed his present position in September 1988.

His military decorations include the Bronze Star Medal, Meritorious Service Medal with three oak clusters, and the Air Force Commendation Medal.



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USAF COMPTROLLER

the AIR FORCE COMPTROLLER

ume 23 Number 2 April 1989

AIR TRAINING COMMAND

Comptroller of the Year
Best Budget Office
Budget Civilian of the Year
Educator of the Year

R FORCE AUDIT AGENCY

Outstanding Auditors
Presidential Rank

TACTICAL AIR COMMAND

AFO Airman of the Year
Budget Airman of the Year
MAJCOM Comptrollership (Officer)

the 1988 AWARDS

for

Outstanding Comptrollers
Outstanding Auditors
Presidential Rank

DEPOSITORY

APR 1 3 1989

UNIVERSITY OF ILLINOIS
AT URBANA-CHAMPAIGN

R FORCE COST CENTER

SAF/AFAFC/AFCSTC
omptrollership (Officer)

MILITARY AIRLIFT COMMAND

Best Comptroller Organization
Best Accounting & Finance Office
AFO Civilian of the Year
Cost Officer of the Year

PACIFIC AIR FORCES

AFO Officer of the Year
Budget Officer of the Year
MAJCOM Comptrollership (Airman)

DEPARTMENT OF THE AIR FORCE
WASHINGTON, D.C. 20330-1000

1 April 1989

OFFICE OF THE SECRETARY

MEMORANDUM FOR FINANCIAL MANAGERS

SUBJECT: Officer Professional Development

Major changes are underway in the Officer Personnel System that affect *Officer Professional Development* **(OPD)**. The changes are designed to emphasize performance and growth in one's current job and prepare each officer for increased future responsibility. The intent is to eliminate preoccupation with square filling along preconceived long-term career paths.

To fully inform the Comptroller community of the OPD concept, Major Lynne McDonald has written an article for this issue entitled *Officer Professional Development*. It is located on pages 4 and 5.

OPD will be implemented over the coming 18 months. I encourage all officers and supervisors of officers to "get on board."

CLAUDIUS E. WATTS III, Lt Gen, USAF
Comptroller of the Air Force

The Air Force
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Mr Joseph P. Popple
Deputy Comptroller of the Air Force

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IN THIS ISSUE

Page

Memorandum for Financial Managers, by Lieutenant General Claudius E. Watts III.....2
Officer Professional Development by Maj Lynne McDonald.....4
Improving Morale in Today's Comptroller Organization, by Maj (S) Roger A. Bick.....6
Keep the Personal Touch in Customer Service, by CMSgt Preston E. (Ed) Brown.....9
We're Gonna Make You a Believer!, by Mr Eddie Brandon.....10
A Unique Civilian Payroll System, by Mr Rick Blucker.....11
ACES HIGH...MSgt Paul M. Walker and **SSgt Rachel E. Butler**.....12
Notes from the Deputy Comptroller, Budget, Maj Gen G.W. Larson, Jr (SAF/ACB).....13
Notes from the Assistant Comptroller, Accounting & Finance, by Maj Gen Charles D. Metcalf (SAF/ACF).....14
Notes from the Deputy Comptroller, Cost & Economics; Cmdr, Air Force Cost Center, by Col D.G. Olsen (SAF/ACC).....15

USAF Comptroller Awards for 1988 **(Individuals and Organizations)**.....16

AFAA's Outstanding Auditors for 1988.....19

1988 Presidential Rank Award.....19

Notes from the Deputy Comptroller, Financial Policy and Banking, by Mr Gary W. Amlin (SAF/ACR).....20
Notes from the Assistant Comptroller for Plans, by Col Alex L. Graham (SAF/ACX).....21
Notes from the Auditor General of the Air Force, by Mr John W. Boddie.....22
Comptroller Civilian Career Management Program, by Mr Lester Murray.....23
Notes from the Chief for Enlisted Matters, by CMSgt "Rip" Sewell.....24
Notes from Headquarters Standard Systems Center, by Mr Pat Foley.....25
Notes from the Comptroller Officer Assignments Section, by Lt Col Jack Bailey.....26
Notes from the Comptroller Training Division, Maj Thomas W. Koch, Chief.....27
Notes from the Professional Military Comptroller School (PMCS), by Capt John F. Conroy.....28
PMCS Class 89-A Graduates and "Idea Papers"...29
Promotions.....30
Retirements.....31

Officer Professional Development

by Major Lynne McDonald

Many of you will recall the articles in this magazine in 1987 on *Planning* and *Managing* your career. Since that time many significant changes have been made to the philosophy underlying the officer personnel management system. So, let's take a few minutes to review the changes and to see how they impact you.

The Air Force officer management process currently being implemented is called the *Officer Professional Development* **(OPD)** system. It has three primary goals:

- ★ **Equip officers to do their jobs better**
- ★ **Prepare officers for future responsibilities**
- ★ **Promote the best-qualified officers.**

One of the keys to OPD is to concentrate on depth in job knowledge as a company grade officer, and to be concerned with breadth in qualifications as a more senior officer.

This new system was designed in response to an officer retention survey conducted about 3 years ago. One major complaint about the old system was it created undue pressure to plan high-profile career paths that were often impossible to follow. Furthermore, it frequently resulted in disillusioned officers who were less productive in their present jobs because the focus was always on the future, not the present. The OPD ensures you can devote your full attention to your current responsibilities by removing pressures to complete professional military education **(PME)** and advanced degrees prematurely. The new system is fairer because the Air Force will promote and assign officers on a common basis.

One of the pillars on which the OPD is based is the *Officer Evaluation System* **(OES)**. The OES, which the Air Force implemented last August, consists of three parts:

Feedback
Performance Reports
Assessment of Promotion Qualification.

The OES was designed to help you clearly understand what is expected of you, to open the door for private, frank discussions between you and your supervisor, and to remove some of the mystery surrounding the promotion process. The Air Force benefits from the OES by returning your main focus to your local unit's mission, by promoting accountability to your commander, and by eliminating inflation in the rating process. (For overviews of the OES, see **AFP 36-30** [*Officer Evaluation System*] or the April 1988 ***Airman Magazine*** article entitled *Performance: It's What the Revised Officer Evaluation System Is All About.* For a longer treatment of the OES, see **AFP 36-6** [*USAF Officer's Guide to the Officer Evaluation System*].)

The rest of the OPD system can be broadly categorized into the areas of *assignments, career progression*, and *PME*. First, let's look at assignments. The thrust of **AFR 36-23**, *Officer Professional Development*, has shifted from career management to professional development. You should concentrate your efforts on obtaining the experiences your current job has to offer, rather than game-planning your career. This regulation goes into the policies and the processes of the OPD, as well as explaining the role your commander should play in your professional development.

Next, the Air Force has revised the **AF Form 90**, *Officer Assignment Worksheet*. As a result of the new **AF Form 90**, you and your commander will concentrate on your next assignment alone. You will still make your assignment preference choices (with your commander's advice), and your commander will recommend future assignments. Your commander's recommendations will be based on your performance and on your professional development needs.

At the company grade level, you should concentrate on depth of professional competence. The best place to gain this competence is at base/wing level or its equivalent. Assignments above base/wing level will be closely monitored to ensure the professional development needs of the officer are being fulfilled while also filling Air Force needs.

The new OPD has good news for lieutenant colonels who have not been selected for colonel. All lieutenant colonels will be considered for key jobs. Selection will be based on performance and professional development needs.

There will be a sharp curtailment of the practice of "by-name" requests of specific individuals to fill jobs.

Assignment selection will be based on demonstrated job performance and experience. Other "special" programs such as ASTRA and MAJCOM equivalents will be phased out.

The Air Force will continue to assign officers who are married to each other to the same geographical area, if possible. However, both officers will be counseled that this policy may interfere with the professional development of one or both of the members.

If you receive an assignment you don't want to take and you have less than 12 months remaining on your active duty service commitment **(ADSC)**, you may decline it by notifying your Consolidated Base Personnel Office **(CBPO)** within 7 days. If you have 12 months or more remaining on your ADSC, the Air Force may honor your request or may require you to accept your assignment. Generally, you will only be required to accept your assignment if you have a critical skill. If required to accept the assignment, you may separate when your original commitment ends. Separations will normally occur within 6 months after turning down an assignment, although the specific amount of time will depend on your requirements and the Air Force's needs.

The next major area addressed by the OPD system is career progression. Some of the changes here are part of the OES. Let's focus on the changes not covered in that system.

First, acceptance of promotion to captain will require a 1-year ADSC. The ADSC helps underscore the importance of this milestone in an officer's life.

Second, below-the-promotion zone **(BPZ)** eligibility will be 2 years for promotions to major, lieutenant colonel, and colonel. The change in eligibility for captain to major was made to match that of the other ranks.

Third, there will be one regular appointment board held between your 6th and 7th year of commissioned service. There will be higher augmentation rates on this board than for boards held earlier under the old system. This change was made to ensure all officers have had an opportunity to establish performance records before they meet the board and to avoid discouragement of officers not selected on the earlier 3- and 5-year boards.

The fourth change is the face-to-face discussion between separating officers and their commanders. Reasons for separation will be discussed and feedback will be provided to commanders at all levels, the Air Force leadership, and the personnel system. Constructive criticisms will be evaluated for potential application throughout the Air Force.

The last major area addressed by the OPD is professional miliary education **(PME)**. The purpose of PME is to support the professional development needs of the officers it serves. One of the major revisions to the system is to decouple selection for schools from the promotion process. Another enhancement is to ensure PME is accomplished at the appropriate point in your career.

Squadron Officer School **(SOS)** is primarily intended for captains with 4—7 years of commissioned service. This ensures a focused approach can be used in developing leadership skills among these officers. Although the opportunity to attend the course "in residence" will be available to almost all captains, a correspondence course will still be available.

Air Command and Staff College **(ACSC)** will focus on squadron/wing level operations, staff skills appropriate to air command and staff, and on joint operations. Opportunities to attend "in residence" are being expanded for those in the selection to major plus 3 years group, although "nonresident" programs will still be available. Officers nominated by their Major Command will meet a central designation board for final selection.

There is one final bit of good news for lieutenant colonels. All officers selected to lieutenant colonel through the 21st year of total active federal commissioned service **(TAFCS)** will be eligible to attend a senior service school "in residence."

Hopefully, this brief overview of the new OPD has given you a good background for understanding the system. OPD is a system designed to benefit you. The specifics of the system will be released over the next 18 months, so keep your eyes and ears open to see how the new professional development environment will influence your life and your career!



Maj McDonald is a cost analyst for the Air Force Cost Center located in Arlington VA. She holds a bachelor's degree in psychology and a master's degree in accounting, both from the University of Iowa; and is a Certified Public Accountant (Iowa). She is a graduate of PMCS Class 89-B and completed the AFO Course at STTC in 1978. Prior to her present assignment, she was a cost analyst for the Cost Programs Division, Deputy Comptroller, Cost & Economics, at the Pentagon; a cost analyst at HQ ASD/ACC, Wright-Patterson AFB OH; and an International Agreements & NATO Accounts Officer at HQ USAFE/ACF, Ramstein AB GE. Maj McDonald is a member of ICA and NES.

Improving Morale in Today's Comptroller Organization

by Major (S) Roger A. Bick

From a PMCS PAPER

This article presents some practical techniques for the Comptroller manager to use to increase the morale in his organization. These programs have proven successful in several Comptroller organizations and are within the authority of the manager to implement.

These techniques are not an elixir to nullify the effects of ineffective or incompetent leaders, nor will they significantly raise the morale of employees who are apathetic toward the organization and its mission. Fortunately, the majority of comptrollers are not affected by these extremes and may benefit from these recommendations.

There are basically two interdependent ways to increase morale within a Comptroller organization. These are programs geared to the individual and those aimed at boosting the morale of the group. Implementation of programs within these categories requires varied tactics and strategies.

Individual Programs

The key to success in the individual category is integrity. Any perception that programs are biased or based on personality prejudices the entire process. Additionally, the perception that people are rewarded because it's that person's turn undermines the program. Before establishing an individual program, managers should be sure the program doesn't duplicate the objectives of a similar program and there is a sufficient pool of potential recipients to avoid the "rotational" syndrome. The manager should also decide if the program allows everyone a relatively equal chance of receiving that recognition. Some of the following options are simplistic, but their power as a motivational tool should not be underestimated.

Birthday List. Everyone likes to be recognized on their birthday. More importantly, they enjoy someone mentioning in advance that their birthday is approaching, before the section party begins. It is a morale booster for the boss to walk up to a subordinate and say: *I understand your birthday is Sunday; I hope you enjoy it*. The message is not that he came by to say *Happy Birthday*, rather he cared enough about the employee to *remember* that he had a birthday.

Feedback. There are three categories in this area:

How many times is success in written correspondence measured by receiving the yellow copy back marked signed? The crafty manager will write "thanks" or "well done" on the project. This not only sends a message to the individual but also transmits a powerful message back through the distribution chain of what the manager expects as far as content and quality.

The second category is support of subordinates in public. Nothing will deflate morale faster than nonsupport of a manager's employees in front of others. Feedback later is essential to correct inaccurate statements in a straightforward, non-humiliating way. The message here is that the manager supports his people and thinks enough of them not to jeopardize their credibility in front of others.

The final category is periodic performance feedback. Various regulations require managers to counsel employees on their performance; unfortunately, many times managers will dodge the issue and give employees the feeling that everything is going great when, in fact, the manager may have reservations about the employee's performance. Employees deserve feedback--they have the right to know that the manager cares enough about the person and the mission to address deficiencies in a professional way.

Illness. Serious illness is usually catastrophic to the person affected. Signing the office get-well card does little to show a personal concern for the individual. Morale can be easily raised by a personal card from the manager, a short visit to the hospital, a phone call at home, or asking the employee about his/her ill friends and relatives.

Employee Suggestions. The opportunity to improve morale here is endless. The key is to implement quality suggestions and, more importantly, to label them as employee initiatives. If the suggestion were to install a self-help counter in the Military Pay area of Accounting and Finance, a plaque that says, *This self-help counter was installed as a result of a suggestion from* ***Bob Jones***, will reap untold rewards. For suggestions that cannot be implemented, the manager

should follow through with the idea—either test it or tell the employee it won't be implemented and the reason why. Never leave a suggestion open; management loses credibility fast.

Traditional Recognition. A strengthened program coupled with an annual awards program, i.e., a special ceremony at a dinner away from the office to recognize professional performers, will add a new dimension to the program.

A selection method for traditional award programs that is particularly effective is to let the winner from the previous cycle become a part of the next cycle. This adds validity to the selectee's selection, in that management considers his judgement worthy of participating in a process that rates his contemporaries. An added benefit is that it gives the winner experience and sends a clear message that management has confidence in their selection.

Another alternative in larger organizations is to establish an award that recognizes individuals who have been chosen by their *contemporaries*. A board convenes composed of workers from each section within the division. Any member of the organization, except supervisors, can nominate any other member they feel is deserving orally or in writing. Nominations are routed through the supervisor to ensure any confidential information he/she has which would make the person's selection inappropriate is considered. This board then decides the winner. This "People's Choice" approach sends some important messages:

★ Don't have to be friends with the boss to be recognized.
★ The worker's opinion counts.
★ Even though the employee's job doesn't afford him a lot of face time with management his contributions count.

Time Off. In this era of a declining work ethic, we should not underestimate the power of time off as a motivator. It is important to emphasize the reason for allowing a particular employee to take time off, i.e, *You did such an excellent job on constructing the financial plan that I'm going to let you take tomorrow off.* The employer is sending a power message—those willing to put forth extra effort shall be rewarded but it will not be commonplace and expected. While this is appropriate for the military members, care must be taken not to violate civilian personnel rules. For that reason, timely scheduling of earned compensatory time can work very effectively.

Performance Awards. These apply to civilian employees and are used to reward performance above that which is considered satisfactory. Too often the thought is to take the bogey for the organization and divide it as thinly as possible to reward as many employees as possible. This has the effect of giving mediocre employees the same benefit as outstanding employees. The message the manager is sending is that it doesn't matter how good of a job you do, we are going to reward our employees equally.

Non-Performers. To raise morale in any organization, it is imperative good employees know action is being taken to deal with apathetic, non-productive workers. I recognize the complexity of personnel regulations makes it difficult to actually fire military and civilian employees, but still, if documentation is not started on non-producers, it can have a detrimental effect on the good employees.

Other Awards. Another award for military and civilian employees that is often overlooked is the *Letter of Commendation*. The reason I specifically address this as a motivator for civilians is because it may be entered into their Official Personnel File **(OPF)**. This makes them more competitive for other positions and is a good tool to have in a manager's hip pocket when an employee deserves special recognition. Additionally, there are special monetary awards that are available for civilian employees *throughout the year* for special achievement.

Individual Career Counseling. Generally, people are interested in career advancement. A manager can raise morale by talking to his employees and listening to their career aspirations. Employees should be told before the appointment so they will be prepared, and it should be voluntary. It gives the employee an opportunity to communicate their desires to management and an opportunity for management to ascertain the person's background, communicative skills and desires in a non-threatening environment. A clear message is being sent

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by the boss—I care enough about my employees to find out about their ambitions.

Group Motivational Techniques

Tactics associated with raising group morale are different than those required to raise individual morale. Group morale projects are centered around achieving objectives that may or may not be the personal objectives of each individual member. Members who are not naturally motivated for fear of group alienation may *become* inspired in a *motivated* organization.

Awards. There is ample opportunity for management to nominate the organization for a variety of awards. There are two choices available when a manager receives a nomination opportunity—nominate the group or not. Both send clear and straightforward messages. Not nominating the organization for the myriad of available awards sends a stronger message than doing it.

Outside Activities. Another chance to raise morale is scheduling outside activities to promote a sense of corporate unity. When people share experiences in common, it creates a tenacity among them that carries over into the work environment. Good examples include fund raisers, self-help projects, sports days, charity events, etc.

Publicity. This is probably the simplest way to raise the morale of an organization, yet the most overlooked. All the manager has to do is tell them how good they are. Productivity achievements should always be mentioned at organizational events and the person involved identified by name. Additionally, signs can be an important motivator. A sign across the entrance might read: *Through these doors walk the world's best accountants.* This makes people think management cares about them as individuals. A sign that reads: *Be nice to your customers, the reputation of the entire division depends on you*, might also be beneficial.

Job Enlargement/Job Enrichment. Both of these can also be used as an effective motivator. The career counseling interviews with employees can be the breeding ground for ideas on how to make these techniques work. The manager should always search for ways to implement these whenever practical, being careful not to sacrifice mission effectiveness in the process.

Competition. Oftentimes competition between elements of a group can be used as a motivator. A system that has worked in Accounting & Finance is to award points for various aspects of the job and give a monthly trophy to the section that best accomplishes the objectives. Good candidates for program award points are MAFR errors, office cleanliness, management indicators, missed suspense dates and report accuracy.

The right way to structure the program depends upon the organization. Hopefully, productivity will increase because section members will want the monthly trophy. The whole concept ignites a desire within all of us to win—in this case everyone wins.

Discrimination. It goes without saying that an organization will not be motivated if there is perceived discrimination within it. The key is to react appropriately to thwart discrimination where apparent and ensure *everyone* has a fair and equal opportunity to excel.

Summary

The Comptroller manager has a portfolio of available options to consider when attempting to raise the morale of his organization. None of these simplistic techniques will work if management is not committed to its employees and vice versa. Additionally, these programs will not nullify the effects of bad management but will have a positive effect on a forward-looking, goal-oriented operation. The thread that binds these programs together is sincerity and integrity.

When the effects of these programs manifest themselves, everyone wins—commanders think highly of management, management is high on its employees and the "snowball" of momentum for high morale within the organization has begun.



Maj (S) Bick is Chief, Flying Training Branch, Directorate of Budget, Headquarters Air Training Command, Randolph AFB TX. He holds a bachelor's degree from the University of Cincinnati in accounting and an MBA from Golden Gate University in management. Prior to his present assignment, he was Chief of Budget, Policy and Procedures at HQ Air Training Command, and was a budget officer at Keesler AFB MS. Maj (S) Bick is a member of the American Society of Military Comptrollers.

Keep the *Personal* Touch in Customer Service

by CMSgt (S) Preston E. (Ed) Brown

New automated systems and changes in procedures to accommodate those systems are having a dramatic effect on how we spend our time and efforts. Implementation takes up even more of our time and effort. We have become more and more "systems conscious," as so much of our efforts are directed toward system implementation. Naturally, we want the Comptroller as the leader in DOD of innovative, automated systems—it's the future! In these efforts, we must not lose our lead in another important area...customer service. For years, Accounting and Finance has set the example in customer service for the Air Force and other government agencies. Customer surveys have proven that time and time again...our customers have appreciated our emphasis on improved services.

Quality customer service is the cornerstone of any good accounting and finance operation. It's one of those cliches that we take for granted and don't even think about anymore. However, we all need to take a few minutes and examine what we are really doing in this area. Think about your operation. Have you only taken care of the cosmetic portion of customer service? A customer service lobby with magazines and new furniture is nice, but it is not the most important aspect of an outstanding customer service program. For example, some offices have gone one step further and provided self-help counters to give customers the chance to handle some of the more routine transactions to free the accounting and finance staff for more critical areas. These self-help counters also improve customer service by saving time, but the most important factor is that productivity is increased and our staff gets to do more challenging work. We are where we are because of our people—not our facilities. Think about it!

Remember the last time you visited CBPO, the hospital or another service organization? Your first impression may have been initially based on the appearance of the facility, but the strongest and most lasting impression was probably based on the service actually received. The person "at the counter" providing the service sets the tone for customer service and the lasting evaluation of the overall operation in your mind.

Who do you have "at the counter" as your representative to the public? Did you choose your representative for his/her capabilities or did you fall into the old trap of putting your newest or weakest person in this critical position? Do your people consider assignment to customer service a penalty? There is a proper way to select and train your representatives. Many folks like to work with people, have the right communicative skills and the confidence to handle the task. Pick someone who genuinely enjoys working with the public and approach that selection as an important move...a "reward" for having the right qualifications.

Once you have selected your representatives, training must be provided. Not only does training have to be provided on the technical aspects of the job, it also must be given in proper customer relations. While it is true there are people with a natural inclination toward this type of job, there is no such thing as a "natural." The following are the basics to be covered in customer relations training.

- ★ Outstanding personal appearance and military bearing.
- ★ Welcoming customers properly.
- ★ The need to acknowledge customers' presence promptly.
- ★ The importance of listening carefully to customers.
- ★ Speaking in terms easily understood by the customer.
- ★ The necessity to serve only one customer at a time.
- ★ When to ask for additional help to prevent backlogs.
- ★ What types of actions need to be referred to someone else.

You should add your ideas to fit your situation so that you will have a complete plan to use.

A major pitfall that must be avoided is the self-generated loss of credibility. This can come about in two ways! First, by telling a customer that something will be done and it isn't. Prior to the customer's departure, you must know what the customer expects to happen. If it doesn't happen, or can't be done, call the customer and explain why—don't let the customer be surprised. The second way we lose credibility is by undermining co-workers. When incorrect information is being given to a customer, be careful how the situation is approached. Don't let ego dictate actions. Your staff must be trained to calmly say: *Excuse me (Amn Jones or Ms Smith), we just received a change on that and haven't passed it to you yet. The new way is....* You must correct bad information, but it must be done tactfully and without loss of credibility. That's why it's so important to encourage your folks to ask questions when not sure. It's also important that the section chief or NCOIC be accessible to customer service personnel for the tough questions.

These ideas are not all inclusive by any means. Incorporate them with yours so that we continue to improve. A good customer service program is like a good quality assurance program—both work best when they are responsive to new ideas and interaction from all concerned.

It's a delicate balance we must maintain. Time must be spent preparing for and implementing new systems, yet, we can't lose sight of our important obligation to our customers. Maintaining that balance is essential to the future of Accounting and Finance. Let's continue to set the standard!



CMSgt (S) Preston (Ed) Brown is Superintendent of the Finance Division for Tactical Air Command. His experience includes military pay, paying and collecting, quality assurance, and commercial services. He is a distinguished graduate of the Senior NCO Academy (Class 87-C) and is currently working on his associate's degree in resource management from CCAF. He is an active member of ASMC and is the recipient of their 1987 Accounting and Finance Meritorious Service Award.

We're Gonna Make You A Believer!

by Mr Eddie Brandon

What would you say if we told you that we could "zap" a publication change or revision to the Accounting and Finance and Budget communities in a matter of days—not weeks?

What would be your reaction if we said we're going to eliminate your paper work burden?

(a) I don't believe it!
(b) Ridiculous!
(c) Crazy!
(d) All of the above.

You probably answered (d), and that's understandable, because you are not aware of some of the exciting things going on in the new world of Information Management (they used to call us Administration). We now have a mandate to manage information in any form—paper, microform, electronic—throughout its life cycle. This includes developing concepts and systems using new methods and technologies and there has been an explosive growth in the products available to manage information. Here's some of the things we're doing.

Last December the Air Force awarded a 3-year printing services contract (what they call **50-S**) to **Xerox Corporation** to provide pre-press (state-of-the-art electronic publishing) equipment and reproduction of publications and forms to the Air Force. In May 1988, the Air Force Accounting and Finance Center **(AFAFC)** became the first organization outside Air Force Headquarters to be part of this system. AFAFC is electronically linked to Bolling AFB DC, Randolph AFB TX, and the Xerox Data Capture Site at Leesburg VA.

Our Publications people are able to compose and edit documents and forms on this sytem. Data can be input, reviewed, or modified right on the screen. Forms can be created, revised, and printed out. It eliminates the need for a typesetter and the typesetting process. It gives us a complete digital publishing database which reduces the flow of paper and eliminates the labor-intensive double or triple keyboarding of the same material. A finished document, from input through the review and editing stage, can be produced to the point where a finalized camera-ready version can be electronically transmitted to Air Force Headquarters for printing.

The first publication processed on the system at AFAFC was the *Fiscal Law* pamphlet **(AFP 110-4)**—a 433-page document with more than 3,000 footnotes. Eventually, the entire AFAFC publications and forms database will be transferred to this **50-S** system, and then watch us "zap" those publications and forms to you!

In the Civilian Pay area, we've taken another step to help manage information. Rotary cameras and reader/printers have been installed at 62 bases. These are a testbed to evaluate the potential for reducing or eliminating records within the Comptroller family by using automation and integration technology.

At AFAFC we have awarded a contract for an in-house *Office Information System/Local Area Network* **(OIS/LAN)**. This network will connect all OIS users; interface to **Amdahl** computers; interface to the *Comptroller Office Automated Network* **(COAN)**; and be a gateway to the *Data Defense Network* **(DDN)**. We fully expect it to increase productivity, improve effectiveness, and meet the functional needs of users in creating and using information.

We've also established a standardized *Administrative Users Group* **(AUG)** which looks at ways to improve and upgrade budget, training, equipment, supply, alert recall, and other standardized software for AFAFC, using the **Zenith** microcomputers.

We realize the importance of managing the wealth of information and we're applying new techniques and equipment to this valuable resource. So maybe we should add another response to our multiple-choice question—***(e) Sounds Great!***

Now, does that make you a believer?



Mr Brandon is the Director of Information Management at the Air Force Accounting & Finance Center (AFAFC/DA), Denver CO. As director, he supports the mission of AFAFC and the Air Force by providing information management systems, services, training, and resources. He holds a bachelor's degree in theology and education from Oakwood College. Prior to his present position, he was the Support Services Supervisor at AFAFC and a supervisory management analyst for AFAFC.

Mr Brandon is a member of the ASMC.

A Unique Civilian Payroll System

by Mr Rick Blucker
Deputy Comptroller
Air Force Contract Management Division (AFSC)
Kirtland AFB, New Mexico

The Air Force Contract Management Division **(AFCMD)** is the Air Force's and the taxpayer's eyes and ears in contractor plants where many DOD weapons systems and spares are made. Headquartered at Kirtland AFB, New Mexico, AFCMD has 4,500 Air Force military and civilian employees working in contractor plants at 28 locations across the country. AFCMD provides post-award Contract Administrative Services **(CAS)** including administrative contracting, quality assurance, engineering, and acceptance of DOD hardware manufactured in contractor plants.

As you might expect, managing the payroll for over 4,000 civilian personnel spread across the country is a unique challege. Many of our employees are located over 100 miles from an Air Force Accounting and Finance Office **(AFO)**. Prior to August 1984, AFCMD civilian employees were paid by the closest AFO. Timecards had to be finalized and hand delivered several days before the pay period ended. Changes, corrections, and updates were difficult and always delayed. Pay problems were frequent and hard to fix. Also, managing the AFCMD payroll with 16 different paying AFOs was a very complicated, tedious, and time-consuming problem. It took up to 6 weeks before the pay data was compiled from all 16 AFOs, and the true expenditure totals could be delayed for months while awaiting by-others vouchers. The payroll systems and service was an administrative nightmare and clearly unacceptable.

In August 1984, AFCMD began an initiative to centralize the payment of all AFCMD civilian employees at Kirtland AFB. To take advantage of our built-in computer network, a waiver was approved by the Air Force Accounting and Finance Center **(AFAFC)** to transmit Time and Attendance **(T&A)** data from AFCMD field detachments over the computer network to Kirtland AFB. T&A data is now sent on the last Friday of the pay period (versus completion of timecards on Wednesday) and updates prepared on the following Monday. The compression of transmittal time ensures each pay period is totally accurate with no need for corrected timecards. Also, our people are paid for their weekend work without delay.

With the AFCMD system, the timekeeper merely enters the T&A data into a microcomputer and electronically transmits it to the AFO at Kirtland AFB. Supporting documents are retained in order to comply with current policy, procedures, and regulations. Only exceptions to normal schedules are entered by timekeepers (exception reporting). Timekeepers keep track of T&A data on microcomputers, supervisors certify correctness with individual passwords, and T&A data is transmitted on the last Friday with updates for weekend overtime on Monday, if necessary. Since all AFCMD employees are now paid at Kirtland AFB (paying for-self), the exact pay and manning status is known and analyzed within days. Even with a $130 million civilian pay budget, we can now nail the year-end payroll within a few thousand dollars.

At AFCMD, we have taken advantage of recent automation technologies and demonstrated the benefits of electronically transmitted T&A information and civilian pay processing. It has provided better service to our employees, taken less resources to operate, and has greatly improved funding and manpower management. The AFAFC is currently reviewing our system and software with the hope it may have Air Force-wide potential in the near future.

Articles Wanted

There is a continuing need for good, readable, and *useful* articles. The problem-solver types usually find ready acceptance although we will consider any article involving an area of interest to the Comptroller community. No specific deadline is given—send your article in as soon as it is ready. Send two copies, typed double-spaced (about 25 lines per page); include a brief biography about yourself, plus a black and white, head-and-shoulder photo. Have your Comptroller review the article before sending it to us.

Upon receipt of your article, we send it out for evaluation to the functional Secretariat Deputy office(s). If we decide to publish the article, it will receive only minor editing. We strongly believe that if an author allows the use of his name as the writer of the article, we ought to use it pretty much the way the author wrote it. This is *your* magazine. It is *written* by you, for *you*, and *about* you. Take pride in it—it is truly a unique magazine because YOU have made it that way. Keep it up!

If you would like more information, here is our address and phone number:

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ACES HIGH

MSgt Paul M. Walker
Systems Manager
Directorate of Cost, HQ SAC
Offutt AFB NE



Born on Brize Norton RAF England, and raised in Detroit, Michigan, MSgt Walker upon completion of high school attended the Detroit College of Business for 1 year before entering the Air Force in 1971.

After completing basic training and the Cost and Management Analysis Course at Sheppard AFB TX, his first duty assignment was as an analyst at Kincheloe AFB MI. His outstanding work led to reassignment as Kincheloe's Chief, Flight Management Branch, where he was responsible for all aircrew training requirements and flight pay verification. After Kincheloe, Sgt Walker served at Richards-Gebaur AFB MO from 1974 to1976, followed by an assignment to take part in the base closure of Karamursel, CDI, Turkey (1976—1978).

In June 1978, he was transferred to the 7th Bomb Wing, Carswell AFB TX, where he revamped the local Management Information Program for the commander. Because of Sgt Walker's initiative the base's impact on the local economy is now briefed to Texas business leaders through the **ERIS** program. Following his graduation from the NCO Leadership School in 1980, as a Distinguished Graduate, he was reassigned as NCOIC of the Cost Office at Wurtsmith AFB MI. There, he was the first Comptroller NCO in SAC to be promoted under the Stripes for Exceptional Performers **(STEP)** program.

In June 1982, he was assigned to K.I. Sawyer AFB MI. His first effort was to develop a comprehensive training program designed to acquaint all new Cost personnel with office projects and programs. Paul's restructuring of the Reports of Survey Program and the Management Assistance Services led SAC inspectors to recognize his office as tops in the command. During the period 1984—1987, the Cost Office received two excellent ratings and one outstanding rating by the SAC inspectors. The K.I. Sawyer Cost Office was chosen the "Best in SAC" for 1985 and 1986. Sgt Walker was twice chosen "Best Cost Airman in SAC" for the same 2 years.

Promoted to MSgt in October 1986, he was selectively assigned to the position of Cost Systems Manager at HQ SAC. He has brought a full range of cost and analytical skills to this position.

MSgt Walker is a true professional, not only on the job but off-duty as well. He is an active member of the American Society of Military Comptrollers, Air Force Sergeants'Association and the Knights of Columbus. Other areas of interest include the Omaha High School sports program, Special Olympics, and intra-base bowling and golf leagues.

MSgt Walker reflects a positive, can-do attitude which affects his co-workers as well as our Cost personnel in the field. His accomplishments stand him ACES HIGH in the Cost community.

SSgt Rachel E. Butler
Commercial Services Specialist
Tactical Fighter Weapons Center (TAC)
Nellis AFB NV



SSgt Butler, who hails from Birmingham AL, entered the Air Force in March 1980. After completion of basic training, she successfully graduated from Sheppard AFB TX as a Disbursement Accounting Specialist.

Her first duty assignnment was with the 354th Tactical Fighter Wing, Myrtle Beach AFB SC, as a Travel Accounting Specialist. She maintained the top record for processing travel accounting documents into the B3500 computer system. Rachel was then assigned to the Travel Computation Unit, maintaining the same superb record.

In February 1983, she was assigned to the 7486th Comptroller Squadron, Ramstein AB GE, as a Military Pay Section Special Action Specialist. She instituted an aggressive collection processing program collecting more than $250,000 in appropriated, non-appropriated and exchange debts. Sgt Butler's contributions to the total team effort was a key factor in Ramstein AB being selected as the Best Accounting & Finance Office in the Air Force for FY 1984. She received the USAFE Inspectors General Exercise Award for her high sense of competence and professionalism. She also received the Accounting and Finance "Look Sharp" Award, as well as the Squadron Superior Performance Award.

SSgt Butler was assigned to the Tactical Fighter Weapons Center in February 1986 as NCOIC, Document Control Unit, Military Pay Section. In January 1988, as part of the cross-utilization program, she was assigned to the Commercial Services Section. She is a key player and, without the benefit of experience, has maintained an outstanding record in monitoring the base blanket purchase agreements for contract quarters. She maintained a 99 percent accuracy rate for payments covering contract quarters and the Government Printing Office billings.

Rachel's superior record has resulted again in numerous awards—Accounting & Finance and Comptroller NCO of the Quarter, the Military Pay Customer Service Award, and the "Look Sharp" Award.

Rachel has attained an associate's degree in mass communications and uses that experience to be an outstanding career advisor, effectively monitoring the careers of over 110 personnel. Her brilliant record played an instrumental role in a newly activated Comptroller Squadron—554 CPTS Nellis Accounting & Finance Office—receiving the Tactical Air Command Excellent Performance Award for FY 1986 and FY 1987. In addition, her efforts helped the Accounting & Finance Office win the TAC Superior Performance Award for FY 1988.

SSgt Butler is an exceptional example for career NCOs, both in leadership and technical skills. She possesses all traits associated with excellence. She truly stands ACES HIGH!



NOTES FROM THE:

Deputy Comptroller, Budget

Maj Gen G.W. Larson, Jr, Deputy Comptroller, Budget **Autovon 225-1875**

FY 89/90 Operation and Maintenance (O&M) Status

Compared to FY 88, FY 89 got off to a good start. As you undoubtedly remember, at this time last year you were trying to figure out how all of the congressional reductions and directed absorptions were to be taken out of your program. With the timely passage of the FY 89 appropriations bill and a smaller amount of congressional reductions ($200 million versus $1.6 billion last year), FY 89 has been more orderly and "user friendly." Initial distribution of O&M was made in October. In December 1988 we reviewed the first command O&M execution reports, and in January we released $230 million toward command identified Priority I unfunded requirements.

The Operating Budget Review Committee **(OBRC)** will be reviewing FY 90 command O&M submissions in June. The reviews will be thorough; your justification should be lean and to the point, with funding priorities clearly articulated. Specifics were included in the FY 90 Financial Plan "Call" in February.

FY 90/91 President's Budget

There is always uncertainty surrounding a President's Budget, and this year is no exception. One only needs to pay attention to the news media to understand some of the stumbling blocks facing the budget before we can begin to execute it in October. A new Administration, Gramm-Rudman-Hollings targets, burden sharing, and *perestroika* are just a few of the issues which will shape this year's political debate.

While we don't know what will come out of the Congress, we do know what we sent. The Air Force's biennial budget requested $100.8 and $106.8 billion Total Obligation Authority **(TOA)** for FY 90 and FY 91, respectively. Those amounts would yield real growth of 2.8 and 3.1 percent. Despite the growth, our submission was over $29 billion less than programmed for FY 90/91 in the FY 88/89 budget. The reductions to planned budget levels required painful decisions resulting in cuts across the entire Air Force. The reductions were driven by the federal deficit rather than any reduction to the threat. Nonetheless, the budget balances the forces, equipment, and technological needs to produce a ready, sustainable, and modern war fighting capability—but at greater risk to meeting national security objectives.

Unified Budget Test

The Unified Budget Test **(UBT)** began in FY 87 with two bases in each military department. Reese AFB and RAF Lakenheath were the first Air Force test bases, with Minot AFB and Langley AFB added in FY 88. This year we offered all Major Commands the opportunity to take part, and they designated a total of 17 test installations. We expect the test to end this fiscal year. The UBT is intended to demonstrate that an installation commander can manage more effectively and efficiently if "color or money" type restrictions among the various base operating accounts—operation and maintenance, base-level procurement, family housing, and construction—are relaxed or eliminated. Our goal is to use the test results to persuade OSD and Congress to lift some or all of these barriers. Convincing Congress of the need for reforms will require careful evaluation and documentation of the UBT results by all participating comptroller personnel.

Funding Propriety Vs Funding Availability

It is quite evident from all we hear and read that the concerted effort by our federal government to reduce the budget deficit will result in reductions throughout the executive branch departments. As in the past, we will be asked to do more with less. Mission accomplishment is paramount in the minds of our Air Force people. However, in our zeal to accomplish the mission, we must remain cognizant of the strictures of appropriation law, Comptroller General decisions, and Congressional and OSD funding guidance—and the Air Force budget regulations which are based on the foregoing. In times of funding austerity, it is human nature to look for "the pot with the most gold" to get the job done, while perhaps forgetting a fundamental rule of budgeting: *Funding availability does not determine funding propriety.* Appropriation integrity must be maintained to avoid violation of law and policy. Situations arise where the Comptroller and Budget officer must control the zeal for mission accomplishment by observing the dictates of appropriation law, and the policy and guidance which flow from them. In time of budget constraints, propriety of funding questions become more numerous, as the search for funding sources become more insistent. It is incumbent upon comptrollers to ensure funding propriety is not the first casualty in the "war" for funds.



NOTES FROM THE:

Assistant Comptroller, Accounting & Finance

by Maj General Charles D. Metcalf **Autovon 926-7461**

Acquisition of Large Mainframe Processors. AFAFC completed the largest acquisition of mainframe processors in the history of the Center. The acquisition of three **Amdahl 5890-300E** central processors more than doubled processing capacity. Each processor operates at high speeds in handling instructions on a real-time basis, responding to both internal and external stimuli. The new processors are faster and more efficient, providing a capability to meet the demands of a growing system. A significant advantage to these new processors is the capability to use older software and yet to take full advantage of the new power which is available. Some of the features which are provided in the contract are upgrade capability to larger systems, use of new software, system enhancement, and use of new technology without reprocurement. This acquisition provides AFAFC the computer processing power necessary to carry it through the mid-90s.

Assessment of Air Force Stock Fund Operations. Effective July 1988, AFAFC initiated an assessment of the adequacy of field-reported stock fund data. AFAFC's efforts are directed toward improving the overall integrity and credibility of stock fund financial data. Given the current budget climate and the increasing emphasis on the management of scarce resources, management at all levels must be accurately informed as to the financial condition of all revolving funds. The assessment by **AFAFC/TC** of the field-reported data was accomplished by a team of staff accountants formed specifically for that purpose. The team of accountants instituted a 100 percent review of all stock fund reports submitted to the Air Force's centralized reports system. To aid in the review, automated analyses were designed and developed. Special emphasis was placed on the analysis of accounts reflecting cash outlays, customer demands, inventory levels, and write-offs. Conclusions derived from the assessment have prompted AFAFC/TC to make the automated analyses developed a permanent part of departmental-level operations. Potential problem areas highlighted by the monthly analysis are provided electronically to the owning major command of the pertinent reporting activity for resolution. Major commands are required to provide feedback (when necessary) to departmental-level accountants.

Establishing a Program Management Directorate at AFAFC. For the last 6 months, we have been reviewing and analyzing our structure and methodology for developing and maintaining systems at AFAFC. Assisting in this analysis were numerous consultants, senior government officials from other organizations, and personnel in the Directorates of Communications-Computer Systems **(AFAFC/SC)** and Plans and Systems **(AFAFC/XS)**. The major problems identified included many different AFAFC organizations involved in systems development work, different program management methodologies being employed, and a variety of acquisition and contracting approaches being used. In short, we lacked a formal structure and support system to provide overall corporate management of systems development work. To address these concerns, we prepared a plan on how AFAFC could better manage both its short- and long-range investment in systems development, accomplish more with its limited resources for development and maintenance, and introduce a new organizational philosophy for systems development. A single directorate responsible for program management has been created. The directorate will include a new program control function which will standardize project planning and tracking, and provide independent software cost estimates on major programs. In addition, a contract liaison office will provide contracting advice and support on contract awards, contract performance, and assistance in **SOW/RFP** preparation. The decision to form a new Directorate of Program Management was made on 21 December 1988. Col L.W. "Buck" Buxton has been named as the director.

Federal Managers' Financial Integrity Act (FMFIA). The **FMFIA** of 1982 requires federal agencies to certify annually the conformance of their accounting systems to the Comptroller General principles, standards, and related requirements. In order to ensure the basis for this annual statement of conformance, agencies are required to review their accounting systems and determine their conformance. The Air Force has developed a program of reviewing the systems over a 5-year period, having completed the first 5-year review cycle in fiscal year **(FY)** 1988. In their audit of the review program for FY 88, the Air Force Audit Agency **(AFAA)** determined reviews of systems were lacking the required rigor to provide the high level of confidence to ensure all accounting systems conformed. The AFAA findings indicated we have additional work to do to ensure our review program provides the proper level of confidence in our systems. To remedy the problems they found, we initiated a long-term program of training, follow-up, and quality assurance. The first effort was a training workshop, 14—16 February 1989, at AFAFC to train FMFIA coordinators and systems managers in the conduct of reviews. At that time participants received a review workbook to give them a step-by-step guide for their reviews. During the workshop we explored the concept of transaction testing and developed methodologies which will stand up to audit scrutiny. We will follow up later with visits to selected sites to ensure the training was adequate and that systems reviewers are following the procedures provided. The AFAA has been working closely with us to ensure Air Force systems are adequately reviewed and meet General Accounting Office principles, standards, and requirements.



NOTES FROM THE:

Deputy Comptroller, Cost & Economics; Comdr, Air Force Cost Center

Col D.G. Olsen, Deputy Comptroller, Cost & Economics; Cmdr, Air Force Cost Center **Autovon 227-5311**

We are near completion of a detailed review of the Independent Cost Analysis **(ICA)** process with the objective of making these products even more useful to top Air Force managers. The changes we are considering will incorporate the lessons learned from several recent ICAs while retaining and strengthening the crucial elements of this successful and widely accepted process. The changes in the ICA process now being formalized will consist of directing the detailed analytical attention in each estimate to all the high dollar/high risk areas and substantially reducing the amount of effort expended on the smaller value/lower risk elements. At the ICA planning meeting we will, in concert with the OSD (PA&E) staff and the interested Secretariat and Air Staff people, agree in advance on how each element of the estimate will be addressed. Additionally, as we all know, documentation has often been a problem. To remedy this situation, we are looking at reducing the level of documentation required by the Air Force and OSD Cost Analysis Improvement Groups **(CAIGs)** prior to their formal briefings. In order to reduce both the level of advance documentation and the questions often asked by the OSD CAIG analysts and principals after the ICA team has departed, at times, the ICA team will be asked to remain in Washington a day or two after the OSD CAIG briefing. Again, the ICAs and how we collectively benefit from them will be better structured to improve their contribution to the decision-making process to ensure the Air Force obtains the most productive use out of our scarce resources.

The **B-2** program presented several new challenges for the Cost Analysis community. One only needs to see the B-2 to realize this is no ordinary aircraft. The advanced technologies involved in the program required a detailed examination of the inherent cost risk in the program estimate. Our recent **B-2 ICA** accomplished that goal. This ICA provided senior leadership with vital information and contributed substantially to the decision to restructure this program.

We are making the final arrangements for this year's *Worldwide Cost Analysis Workshop* to be hosted by HQ TAC at Myrtle Beach AFB SC, 24—27 April. Some of the issues to be addressed include: a progress report on the functional review; a review of the curriculum in the AFIT Cost Master's program; and other education and training issues. Additionally, there will be demonstrations/presentations of the Base Resource Analysis Support System **(BRASS)**, Construction Estimating Model for A-76, Economic Analysis, ICAs, privatization studies, and the Air Force Cost Center "Road Show."

The Air Force Cost Center will hit the road again this spring, visiting several locations to demonstrate and conduct one-on-one training on the latest in parametric cost estimating models, contractor cost performance analysis models, and multiple operator-friendly models developed to assist in learning curve analysis and economic analysis.

The Air Force Cost Center has been actively involved in the development of three Computer Based Training **(CBT)** prototype applications. The subjects include: *Time Value of Money, Documenting an Economic Analysis*, and *Resources Management System* (developed jointly with Budget). The Center is currently evaluating the comments many of you have provided during the recent Beta (field) test of the prototypes. We will keep you posted on the results of these tests as well as the future of CBT in fulfillment of cost training objectives.

SAF/ACCE personnel conducted a private sector financing analysis seminar from 10—13 January 1989 at Wright-Patterson AFB, Ohio. It covered the history, policies and procedures of private sector financing, project risk assessment techniques, contractor financial statement and credit analysis, and the review of contractor bids. The development of Requests for Purchase **(RFPs)** and other contracting issues were also presented. Command representation at the seminar was excellent. Discussions were educational and raised issues that will be pursued as Comptrollers and, in particular, cost personnel become more heavily involved in privatization efforts.

The Visibility and Management of Operating and Support Costs **(VAMOSC)** system is currently being rehosted/modernized to improve the Air Force's ability to estimate operating and support costs. The modernized, online system will improve the validity and credibility of the Planning, Programming, and Budgeting System **(PPBS)**,Program Objective Memorandum **(POM)**, and Defense Acquisition Board **(DAB)** processes. VAMOSC will also maintain a historical database of weapon system Life Cycle Cost **(LCC)** collected, maintained and portrayed in CAIG format. The system transfers to the Cost Center in June 1989.

The functional review of **FAC 1520** is progressing well. At press time the second workshop was planned for the first week of April. We should complete the Functional Review on schedule this summer.

United States Air Force COMPTROLLER Awards for 1988

Congratulati

Base Comptroller of the Year



Lt Col Lawrence E. Clark
3700 CPTS/CC (ATC)
Lackland AFB TX

Base Accounting & Finance Officer, Airman, & Civilian of the Year



Capt Jackie W. Miller
3 CPTS/ACF (PACAF)
Clark AB RP



MSgt Robert A. Miller
363 TFW/ACF (TAC)
Shaw AFB SC



Mr William P. Maddox
438 MAW/ACF (MAC)
McGuire AFB NJ

Base Cost Officer, Airman, & Civilian of the Year



1Lt Andrew J. Smith
1606 CPTS/ACC (MAC)
Kirtland AFB NM



MSgt Harold R. Heriford
HQ ECD/ACC (AFCC)
Kapaun AS GE



Ms Mary B. Hager
BMO/ACCM (AFSC)
Norton AFB CA

Base Budget Officer, Airman, & Civilian of the Year



Capt Diane M. McDaniels
18 CPTS/ACB (PACAF)
Kadena AB JA



SSgt Barbara J. Gill
67 TRW/ACB (TAC)
Bergstrom AFB TX



Ms Katherine B. Hayes
12 CPTS/ACB (ATC)
Randolph AFB TX

the Winners!

Outstanding Contributions to Comptrollership

SAF/AFAFC/AFCSTC



Capt Joseph J. Angello
AFCSTC/ADC
Washington DC



SMSgt Ralph C. Young
SAF/ACBMB
Washington DC



Mr Richard S. Hada
AFAFC/CWX
Denver CO



Capt Roger D. Bohnke
HQ TAC/ACCC
Langley AFB VA



MSgt Michael R. Allison
HQ PACAF/ACFA
Hickam AFB HI



Ms Ann M. Haynes
HQ USAFE/ACFM
Ramstein AB GE

Resource Advisors of the Year

Resource Advisor—Base Level



Capt Robert Dingfield
Det 3, 695 ESW (ESC)
Nellis AFB NV

Resource Advisor—MAJCOM/SOA



Mrs Judy O'Bar
HQ ECD/ACB (USAFE)
Kapaun AS GE

Educator of the Year



MSgt Bobby Conrad
3750 TCHTG/TTGBF (ATC)
Sheppard AFB TX

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United States Air Force Comptroller Awards (Continued)

(For Below MAJCOM/SOA Level)



Best Comptroller Organization

834 CPTS/AC (MAC)
Hurlburt Field FL



Best Accounting & Finance Office

314 CPTS/ACF (MAC)
Little Rock AFB AR



Best Budget Office

3700 CPTS/ACB (ATC)
Lackland AFB TX



Best Cost Office

SD/ACC (AFSC)
Los Angeles AFB CA

Air Force Audit Agency's Outstanding Auditors for 1988

Outstanding Project Supervisor



Mr Robert E. Dawes
AFAA/FSS
Norton AFB CA

Outstanding Project Manager



Mr John K. Issel
HQ AFAA/QLS
Wright-Patterson AFB OH

Outstanding Field Supervisor



Capt John R. Wright, Jr
AFAA/FDS
Wurtsmith AFB MI

Outstanding Field Auditor



Mr Derrick D. H. Wong
AFAA/FDP
Hickam AFB HI

Outstanding Staff Member



Ms Judith L. Simon
HQ AFAA/DOOX
Norton AFB CA

1988 Presidential Rank Award

Meritorious Executive



Mr John W. Boddie, The Auditor General of the Air Force, was awarded the Presidential Rank of ***Meritorious Executive*** in a ceremony by the Secretary of the Air Force at the Pentagon in Washington DC on 19 September 1988.

The ***Meritorious Executive*** is the second highest award which can be given to an SES. This award is for *sustained superior accomplishment* based on demonstrated qualities of strength, leaderhsip, integrity, industry, and personal conduct of a level that has established and maintained a high degree of public confidence and trust, and the level of performance must have been sustained for a minimum of 3 years.



NOTES FROM THE:

Deputy Comptroller, Financial Policy and Banking

Mr Gary W. Amlin, Deputy Comptroller, Financial Policy and Banking **Autovon 227-9578**

Review of Air Force Financial Management Systems Structure. The General Accounting Office **(GAO)**, in the course of their audit of Air Force financial management systems, developed structured flow charts that contain 278 Air Force systems that potentially impact reporting financial management information. AFAFC, AFAA and SAF/ACR representatives are working with GAO to validate the flow charts, classify the systems and gain a consensus on the financial management systems structure. In addition to satisfying GAO's requirements, these charts will serve as the baseline for future Air Force reviews of accounting systems and system segments required by *Section 4* of the *Federal Managers' Financial Integrity Act* **(FMFIA)** of 1982. The point of contact for **SAF/ACRS** is **Mr Jeff Arrington, AV 227-6410.**

Appropriated Fund (APF) Support of Morale, Welfare and Recreation (MWR) Activities. Congressional Reports on the *Defense Authorization Act of 1989* indicated that revenue-generating activities at remote/isolated locations would be authorized Category B level of APF support for those locations approved by the Congress. The review process has taken longer than anticipated, which delayed submitting the list to Congress. There is no indication as to when Congress will approve the list. Until congressional approval is received, bases should not provide additional support without reimbursement. We will issue additional guidance upon approval of the list of remote/isolated locations by Congress. The point of contact for MWR issues is **Mr Jeff Arrington, SAF/ACRS, AV 227-6410.**

Prompt Payment Act Amendments of 1988. Because of the many complaints lodged by contractors since the enactment of the original *Prompt Payment Act* **(PPA)** of 1982, GAO made a comprehensive review of the procedures used by federal agencies to comply with the law. GAO's report confirmed that further congressional action was needed.

The *Amendments* became law on 1 January 1989, but some of its features do not apply until 1 April and 1 October 1989. The main points of the new law follow:

★ The starting point for determining the payment due date is more clearly defined (effective 1 April 1989).

★ The 15-day "grace period" for making late payments without penalty will be eliminated (effective 1 April 1989).

★ The time available for a federal agency to return a defective invoice to a contractor will be reduced from 15 days to 7 days (effective 1 April 1989).

★ The PPA's application to progress payments on construction contracts is made explicit (effective 1 April 1989).

★ If late payment interest is not automatically paid, the federal agencies may have to pay not only the interest, but also an additional interest penalty (effective 1 October 1989).

The Office of Management and Budget **(OMB)** is revising *OMB Circular A-125* for government-wide implementation of the *PPA Amendments of 1988.* After A-125 is issued, the DOD Comptroller will issue its revised set of guidelines. The Air Force, in turn, will issue revisions to its regulations. The point of contact is **Mr Steve Roebuck, SAF/ACRB, AV 227-4638.**

Inspector General Act Amendments of 1988. When Congress enacted the *Inspector General Act Amendments* last year, they included provisions to better ensure uniformity and reliability of reporting all government audit activity semiannually. The Deputy Comptroller, Financial Policy and Banking **(SAF/ACR)** in conjunction with the Auditor General **(SAF/AG)** are responsible for reporting (through **DOD IG**) all AFAA audit activity to Congress.

Reporting requirements have been expanded and more clearly defined by the *IG Act Amendments*. Requirements now include a listing subdivided by subject matter for each audit report issued, a summary of each significant report issued, and a description and explanation for each significant revised management action and audit report in which management has not decided what action will be taken during the period. Also, potential monetary benefits have been more clearly defined as either "questioned costs" or "funds put to better use." "Questioned costs" are basically those in violation of law or regulation, unsupported by documentation, or unnecessary/unreasonable expenditures. "Funds put to better use" are those funds that could be used more efficiently if management took action to implement and complete an audit recommendation. Along with these definitions are increased reporting requirements which will highlight to Congress the dollar values disclosed in audit reports and recommendations. Reporting requirements will include both statistical as well as narrative summaries for monetary benefits opened, closed, agreed to, and not agreed to during the reporting period.

The specific details of the *IG Act Amendments* are being included in the revision of **DODD 7650.3**, *Followup on GAO, DOD IG, Internal Audit, and Internal Review Reports*. DOD IG has advised that implementation of the Amendments audit reporting requirements will start with the semiannnual report for the period ending 30 September 1989. The point of contact is **Mr Vaughn Schlunz, SAF/ACRA, AV 227-6051.**



NOTES FROM THE:

Assistant Comptroller for Plans

Col Alex Graham, Assistant Comptroller for Plans **Autovon 227-9992**

Update: Base-Level Automated Systems Management

As discussed in the April 1988 issue of *The Air Force Comptroller*, the management and administration of Comptroller base-level automated systems has been undergoing study by an Action Team established by the *Master Planning Board*. In January 1989, the Team's report and proposals were accepted and approved by the Comptroller of the Air Force **(SAF/AC)**. This is the first major step in the effort to provide reasonable assurance that Comptroller systems are adequately protected against fraud, unauthorized entry, tampering, etc.

The Team determined that there are two distinct sets of duties involved in managing and administering our automated systems. They recommended these duties be assigned to separate individuals, with the responsibility for managing the systems assigned to a separate Automated Systems Management office. The Team's full report contains recommendations as to grade ranges and skills required for these positions, along with a discussion of training needs, a security checklist, a list of duties and responsibilities, and a draft plan for implementing the recommendations.

The report was sent to the Major Commands and they were tasked with implementing those parts of the proposal pertaining to them. We've received inputs to the Implementation Plan and are in the process of putting the finishing touches on it. We thank everyone for the help and interest shown in this project. We'll keep you informed of our future progress and, as always, we welcome your ideas. Systems security is very important to all of us and we will have to work together to achieve the highest level of effectiveness.

Update: Wartime Planning

Our Comptroller wartime planners at **AFAFC/CWX** continue to make steady progress in developing our wartime plans. As we explore this area in depth, we keep learning about the entire subject and what it takes to interface with the Operations community and the other functional support areas. Also, the HQ USAF planners initiated a legitimate 2-year planning cycle which threw our game plan off slightly. However, at this point, we seem to be tracking quite well toward our target dates for major milestones.

Many of you participated in preparing our initial CONUS *Base Level Assessment* **(BLA)**. We have taken the inputs received from the bases and Major Commands and are now working with the functional managers **(ACB, ACC, ACF)** to develop the lists of Comptroller tasks that will be performed at CONUS locations during wartime. After appropriate coordination, the lists will be incorporated into an updated BLA Guidance Package for use during the next BLA exercise.

We received the draft *Wartime Concept of Operations* **(CONOPS)** from the Tactical Air Forces **(TAF)** Comptrollers. We are cross-feeding data among the commands and refining the details of the Theater CONOPS. The CONOPS is critical to defining the Comptroller wartime force structure and justifying our wartime manpower requirements. An area we had not adequately considered until recently is Space Command. The SPACECOM/AC staff is now fully involved in developing a CONOPS for its requirements.

The AFAFC/CWX staff initiated the *Comptroller Overseas Functional Assessment* **(COFA)** to gain a clearer understanding of the overseas wartime sustaining workload and associated manpower requirements. This effort is closely aligned with the CONUS BLA. We are learning a great deal from this exercise, especially as it relates to Theater CONOPS. The initial inputs will be analyzed, cross-fed, and then refined with the help of the Comptroller functional staffs. The results will be used for the next iteration of defining wartime tasks and manpower requirements.

As all of these efforts come together over the next few months, the Comptroller community should be in an excellent position to fully participate in the next USAF wartime planning cycle. That cycle will begin in the February-March 1990 time frame with the issuance of Defense Guidance. In the meantime, we need the full support and cooperation of everyone to finalize the details of the CONUS BLA, Theater CONOPS, and COFA.



NOTES FROM THE:

Auditor General of the Air Force

by Mr John W. Boddie **Autovon 876-4071**

AFAA Organizational Update

In part, Webster's dictionary defines success as the attainment of a favorable or desired outcome. The key to the AFAA's success has been our ability to adapt to change and continue to provide responsive, quality audit service to the Air Force. Accordingly, we have implemented several changes to the AFAA organizational structure over the last year. These changes have significantly impacted the way we do business—primarily in the area of audit/client relationships. The purpose of this article is to explain a few of the major changes that have occurred and to share our views on why they were needed.

Centrally-Directed Audits

Centrally-directed audits **(CDAs)** have long been, and will continue to be, the "bread and butter" of what we in the Audit Agency do. The very nature of the Air Force, a complex, multi-billion dollar, worldwide operation functioning 24 hours a day, requires we perform Air Force-wide, multi-site audits which result in summary reports of audit addressed to the Secretary of the Air Force and Chief of Staff. Therefore, after carefully studying the Air Force's audit requirements, we determined certain realignment actions needed to be taken within our CDA world. These actions were necessary to: (1) more closely align our CDA functional areas with the new HQ USAF structure that resulted from the *Goldwater-Nichols Department of Defense Reorganization Act of 1986*, and (2) shift some audit resources for multi-site audits to functional areas receiving increased emphasis and attention from not only the Air Force but other governmental agencies. Some of the actions taken include:

★ The Forces and Support Management Directorate was renamed the Financial and Support Audits Directorate **(AFAA/FS)**, with a corresponding change in audit emphasis.

★ Communications audit responsibility was transferred to the Information Technology Division (subsequently renamed the Command, Control, Communications, and Computer Systems Division **(AFAA/FSA)**), thus aligning that unit with **AF/SC.**

★ The Acquisition and Logistics Audit Directorate **(AFAA/QL)**, in addition to retaining responsibility for centrally-directed audits of acquisition and logistics functions, assumed responsibility for the Representative for AFLC ADP Modernization (previously **AFAA/AGL**, *now* **AFAA/QLA)**.

★ The Forces Management Division **(AFAA/FSF)** was disestablished. Forces management responsibility was transferred to the Support Services Division **(AFAA/FSS)**.

★ Transportation audit responsibility was transferred to **AFAA/QL** from **AFAA/FS**.

★ Morale, welfare and recreation audit responsibility was transferred from the Financial Management Division **(AFAA/FSC)** to the Personnel Audit Division **(AFAA/FSP)**, which was subsequently renamed the Personnel and MWR Division.

Installation-Level Audits

Another major organizational change for the agency this past year was the redefining of area audit office reporting lines along Major Command rather than geographic lines. Accordingly, audit region headquarters have been established at AFSC, AFLC, SAC, MAC, TAC, ATC, USAFE, and PACAF. These regional offices have supervisory responsibility for the audit offices located on their respective commands' installations. Doing this enhanced our ability to respond to field commanders (e.g., more easily tailor installation-level audit activity) and was consistent with the Air Force decentralization of program execution. Additionally, to the maximum extent possible, satellite locations are now assigned to an audit office serving the same Major Command.

New Division at AFAFC

In July 1988, the Air Force was designated as the Department of Defense Executive Agent for the Foreign Military Sales **(FMS)** accounting and billing system to include audit responsibilities. In addition, increased emphasis on financial management and system development audits has led to growth in client demand for lengthy, single-site audits of the accounting and pay systems. Since these audit requirements exist at AFAFC, we recently initiated actions which will establish an AFAA/FS Director's position to be physically located at AFAFC. This organizational change will increase our effectiveness by promoting client contact, improving audit expertise of complex financial systems, minimizing travel requirements, and recognizing the leadership role AFAFC takes in the development of new systems.

Summary

These are just a few of the organizational changes that have taken place within the AFAA this past year. The message we want to send is that we will do whatever it takes to provide responsive, quality audit service to the Air Force. At the same time, any redirection will be orderly and considerate of the needs of the Air Force, the AFAA, and our people. In all cases, we will keep you, our clients, informed. To that end, please help us help you by critically reviewing the audit service you receive. We would appreciate hearing your views from time-to-time and how we can better serve your dynamic and important audit needs.



Comptroller Civilian Career Management Program

by Lester Murray

Comptroller Civilian Career Management Program (CCCMP)

Program Update. This year is the unofficial tenth anniversary of the *Comptroller Civilian Career Management Program* **(CCCMP)**. The objectives of the program have remained constant since the program began in 1979; however, over the years changes have been made in program policies and procedures in order to meet the ever-changing requirements of the Comptroller organization. One major effort now underway is the development of procedures to implement the Air Force mobility policy announced by the Secretary of the Air Force in April 1988. As the first step, the CCCMP Policy Council put all the positions at the **GM/GS-15** grade level into one of three categories. *Category 1 (Executive Managers)* positions are considered key positions in the Comptroller organization and require in-depth government- or department-wide knowledge of financial management theory and practice. Normally these positions will be filled through reassignment. *Category 2 (Senior Managers)* and *Category 3 (Middle Managers/Technical)* positions require less experience and will be filled through reassignment or promotion. Another feature of the new assignment procedures is that a three- or four-member selection panel will be responsible for identifying candidates for possible reassignment to a vacant position. The PALACE Team will continue to identify and refer candidates for promotion. The Policy Council will soon categorize all the **GM/GS-14** positions, and those positions will be managed in a similar manner. To some, these may sound like radical changes, but this is exactly how the Comptroller has filled key military positions in the past. All the new procedures will enable the Air Force to better manage the civilian workforce.

1988 Interview Cycle. New interview scores were sent out in January 1989, bringing the 1988 interview cycle to a close. If you did not get your new interview score, please contact the PALACE Team immediately. Overall, the interview cycle went very well; approximately 1,200 people were interviewed during the 8-week cycle by one of 34 interview panels. The new procedures, such as the 25-minute time limit, were very effective and will be used again for the 1989 cycle. Actually, it seems like the interview cycle never really ends because something is always in the works. For example, the Total Person Score **(TPS)** Panel, chaired by **Mr Robert Thornett**, AFLC Deputy Comptroller, is already developing the new interview questions.

Long-Term Full-Time Training. Normally, we use this issue of the magazine to announce the selections for long-term full-time **(LTFT)** training, but because of the increase in quotas for Air Command and Staff College this year, the Air Force selection board was delayed until February 21st. Selections will appear in the next issue (July 1989).

Staffing of Career Program Positions. The Director of Civilian Personnel has sent a memorandum to all MAJCOM and central personnel offices reminding them that any staffing actions involving career program positions must first be approved by the CCCMP Policy Council. For example, when a new position is established or a position is revised, it must first be approved by the Policy Council. Also, the Policy Council must approve any noncompetitive temporary promotions to career positions.

CCCMP Career Guide. Ms **Judith Peuler**, a member of the Training and Development **(T&D)** panel provided the following information:

The new CCCMP career guide, ***The Choice is Yours***, is now available for requisitioning as **Air Force Pamphlet (AFP) 40-20.** Every career program registrant or potential registrant should review the contents of this guide. The guide is organized into three chapters to guide the reader through the career planning process step-by-step.

Chapter 1, *Overview of the CCCMP*, is a general discussion of CCCMP concepts, structure, responsibilities, and processes. Responsibilities of the Policy Council, Executive Panels, the PALACE Team, and the program registrants are outlined in this chapter. In addition, there is a thorough explanation of all aspects of the referral process. The information in this chapter is absolutely essential to those who plan a career in comptrollership.

Chapter 2, *Planning Your Career*, explains the career planning process and provides specific tools for achieving career advancement. The reader will learn how to establish career goals, assess personal strengths and weaknesses, use career ladders and master development plans **(MDPs)**, explore training options, and document training and development objectives. Extensive career ladders clearly illustrate where advancement opportunities can be found in each comptroller occupational series, while MDPs provide specific formal training and development assignments by grade level and occupational series.

Chapter 3, *Getting Ahead in the Comptroller Career Field*, provides insight into what it takes to become competitive for top managerial positions. Career progression factors discussed in this chapter include mobility and career broadening, managerial and executive competencies, and formal training. Specific courses are listed which target each of the six managerial and executive competencies used to evaluate candidates for Senior Executive Service **(SES)** positions.

In summary, the CCCMP career guide provides comprehensive and practical career planning assistance. However, the single most important factor in achieving a satisfying career in comptrollership is personal initiative. The resources and information provided in the career guide will benefit only those who are committed to taking the positive actions necessary to achieve their career goals. *The Choice is Yours!*



NOTES FROM THE:

Chief for Enlisted Matters

by CMSgt Ruall L. Sewell **Autovon 224-5437**

Retraining—ProceduralChange

A couple of years ago, I instituted the interview process for all comptroller career fields. The Cost community already had an interview process ongoing, because they are a lateral career field. What I didn't know about retraining was that all career fields require revalidation periodically and are subject to modernization upgrades. Here is how enlisted personnel get into the comptroller career fields today: interview by a functional manager at the Base Comptroller office; paperwork is then processed by Base Personnel and sent to the MAJCOM/DP who, in turn, sends it to the MAJCOM/AC folks for review before final determination is made on the application. My problem today is that the Personnel community is automating their operation just like the rest of us. One of their objectives is the elimination of paperwork. The **PC III** concept (this is DP's answer to **System 2200**) will eliminate both paperwork and the middleman. Presently, MAC and SAC are testing a process of flowing re-training data directly to AFMPC from base level. There is no review process at the MAJCOM! I have tried to intervene; however, no success to date in having at least the Cost community exempt from this program. Even though this is a test program now, I know this process has the green light. Additionally, Air Staff Personnel has asked me to eliminate the interview process at base level. I have disagreed—the interviews will continue! *Attention supervisors*: The quality of the enlisted force now rests on your shoulders—make sure you are hiring excellent financial managers for our future.

Enlisted Manning

Manning is a primary concern for all comptrollers, accounting and finance officers, budget officers and cost officers at all levels. There are no easy explanations as to why the manning at a particular location or within a particular command varies from others throughout the Air Force.

Several factors affect the manning: assignments (including cancellations), promotions, demotions, separations, retirements, authorization changes, etc. The Air Force Military Personnel Center statistics are a snapshort in time and the picture changes daily. Examples are: a commander separates an airman under **AFR 39-10**; the **DOS** rollback and the present FY 89 CONUS early release program; and then, of course, the short notice retirement (individual was selected for Thule when they asked for Hawaii).

The last 2 years has been very trying for everybody. The reduction in the PCS budgets has forced the Personnel community to devise new ways to meet mission requirements and still stay within the limited PCS funding. Numerous examples exist, but perhaps most discussed and cussed have been the *Assignment Throwback Policy* and *DEROS Forecast Management*. These two programs have been so effective that PCS assignments within the enlisted grades have been reduced by over 20 percent in the last 2 years—thereby ensuring the Air Force did not exceed its PCS account. We have saved dollars; however, there is an impact. Due to the numerous cancellations and relieved assignments, manning the MAJCOMs has been difficult. Today, SAC might be the command of entitlement for a 5-level and tomorrow, due to separations, retirements, etc., TAC could become the command of entitlement. The scenario might reflect three losses and three gains, only to have the three losses cancelled and still receive the three gains, resulting in better manning; and, naturally, the opposite can happen—cancel the three gains and still lose three, resulting in significantly lower manning.

When you look at manning, you must remember that the personnel system works on the snapshot system. Six times a year the CONUS picture is taken. The other months the overseas big picture is looked at. These pictures are for 6 to 9 month out. They are the best estimates at the time and a lot of things can happen between snapshots to change the picture. With the reduced PCS budget and the restrictions being placed on CONUS-to-CONUS moves, it is very difficult to correct the picture quickly. The revised manning floors, 85 percent CONUS and 90 percent overseas, further frustrates the situation. AFMPC and MAJCOM functional managers work diligently to manage the problem, but let's face it, they are not miracle workers. They are constrained by lack of funding, lack of available qualified resources, manning within their command, and individual desires. The days of by-name request are gone for everyone. Only selective units and special job requirements receive that authority. With all these variables and limitations, it is easy to see why some bases and MAJCOMs have been impacted more than others. The system does work to correct deficiencies; but it does take time. Hopefully, the outyears will show some improvements.



NOTES FROM:

Headquarters Standard Systems Center

by Mr Pat Foley **Autovon 446-4181**

Update on Automation Efforts

A major project is currently underway here at SSC to implement a new operating system, *System Base 3* **(SB3)**, for the **Unisys 1100** *Standard Base Level Computer*. The purpose of this project is to bring the Air Force up to the most current state-of-the-art operating system available from Unisys. To support this effort, all of our standard comptroller systems must be recompiled, tested, and in the case of online systems, undergo modifications to operate under the **SB3** software. Because of the magnitude of the workload associated with this conversion, there are no regular block releases scheduled for May and June 1989. Although a substantial effort will be required for this project, significant progress is still being made in developing and implementing new systems and capabilities for the Comptroller community. Following is an update on some of these.

Voucherless For-Others Travel System

The new *Voucherless For-Others Travel System*, which eliminates the mailing of hard copy vouchers between the disbursing AFO, AFAFC and the accountable AFO, is now operational at 10 bases. In addition to significant savings in handling and mailing costs, electronically transmitted data can now be programmatically formatted for online processing which eliminates the need for keystroking at the accountable station. Implementation will continue in increments of 25 bases every 2 months.

Command Budget Automated System (CBAS)

The release of the *Flying Hour Cost Modeling* capability in February 1989 completes the software development effort for **CBAS Increment II**. Efforts are now being directed toward **Increment IV** which will be accomplished in two phases. *Phase I* will transition **CBAS I** funds control **AFOLDS** software into **MAPPER** and rehost from the **Unisys 1100** to the **System 11** and a merge of **CBAS I** and **II** *Accounting History Retrieval* capabilities into a single module on the **System 11**. *Phase II* involves procurement of hardware to host a totally **MAPPER**-based **CBAS** for small users and those **CBAS I** users who will remain on the **UNISYS 1100s** after *Phase I* is completed. We are looking at several alternatives to satisfy *Phase II* and will keep you informed. Meanwhile, following extensive technical and economic analyses, it proved to be cost effective and a quantum technological advance to swap the **System 11s** for **System 2200s**. Commands are scheduled for System 2200 installations in the May/June timeframe.

AF Standard Civilian Automated Pay System (AFSCAPS)

The Civilian Pay Office at Randolph AFB has done a super job in testing and debugging **AFSCAPS**. Since the test began in August 1988, the software has been updated five times and functioned better with each release. Once the new **UNISYS** operating system (version **SB3)** is implemented in July 1989, field testing of **AFSCAPS** will restart in August 1989 with the training of MAJCOM implementation teams. The MAJCOM lead site implementation will start in November 1989, and MAJCOMs (except USAFE) will begin implementing their bases in January 1990. Implementation for USAFE is planned for the mid-1990 timeframe. This allows us time to support CONUS base implementations and resolve any problems which may occur. **Increment II** is targeted to be fully operational by November 1990.

Standard Materiel Accounting System (SMAS)

This new system, providing an accounts receivable subsystem and general ledger reporting for the commissary division of the Air Force Stock Fund, has been in operation for the past year. It's now time to begin planning for the next increments. Two major segments of **SMAS** are under development—one to accomplish the total general ledger reporting now being done using the *Air Force Stock Fund Reporting System* **(System Code YO)**, and the other segment to automate interfund accounting for the commissary. The **YO** replacement portion is near completion. Representatives from AFAFC performed functional testing in December 1988. They identified some discrepancies, which have been corrected, plus some desired enhancements. Foremost among the enhancements will be implementation of an online transaction history. The interfund accounting portion is well underway and scheduled to be sent to test bases, along with the **YO** replacement, in August 1989. The software is planned for worldwide release in the October 1989 timeframe. With implementation of these two segments, the total commissary accounting function will be included into **SMAS** with the exception of the local purchase accounts payable function. This requirement is being supported by the *Commissary Accounts Payable System* developed by AFAFC. An interface from **SMAS** to this system will be provided in early 1990. At that time, accounting for the commissary division of the Air Force Stock Fund will be totally supported and new development efforts will be diverted to bring the medical-dental stock fund division into SMAS, followed by inclusion of the other stock fund divisions.



NOTES FROM THE:

Comptroller Officer Assignments Section

by Lt Col Jack L. Bailey, Jr—Team Chief **Autovon 487-5031**

Commander's Involvement Program

As we approach the busy season of PCS moves, it's important to understand the significance your commander plays in your next assignment. The statement, *There is no more important job than the one you have now...*, cannot be overemphasized. Job performance is the key to promotion, professional development, and future assignments. On every potential assignment your commander is provided with information on the assignment and is asked to comment on your ability to perform that assignment. Your commander's comments are taken under careful consideration and play an important part in assisting us to meet Air Force requirements while providing the proper professional development.

Operation *Overseas Assignment*

The selection for an overseas assignment is a natural occurrence during a comptroller career for nearly all officers. Generally, you can expect one short and at least one long overseas tour during a 20-year period. Consideration for an overseas assignment depends upon vulnerability, availability, and eligibility.

Vulnerability. The overseas assignment rosters are generated for the short and long tour requirements. Each is based on a combination of overseas return dates from short and/or long tours. An officer not having had an overseas tour is vulnerable from his/her **TAFCSD** or **TAFMSD**, if the officer is prior enlisted. The vulnerability consideration is the broadest of cuts in selecting an overseas candidate.

Availability. Regardless of the vulnerability of an officer, there are also considerations of availability. For instance, an officer must have 2 years on station in the CONUS in order to be considered for an overseas tour. The officer may be on a directed-duty assignment following an Air Force Institute of Technology **(AFIT)** course where a mandatory 3-year tour is required. A minimum tour code may also impact the officer's availability.

Eligibility. This is where the commander's involvement and subjectivity enter the assignment process. A squadron commander may be selected, based upon his/her strong experience in a comptroller discipline which may be lacking in the staff. An experienced accounting and finance field grade officer may be needed at a MAJCOM as a division chief. This will weigh heavily in the consideration of the officer's next assignment.

The overseas assignment process is one of the most challenging jobs of the **Palace Dollar** team. The reduced number of lieutenant colonels in the comptroller career field has made the job even more challenging for overseas senior leadership requirements. Officers with an overseas return date in the late 1970s are now being assigned as comptrollers/squadron commanders in USAFE and PACAF. We will be calling officers with early 1980 return dates later this year for overseas duty in long tour areas. Although the new *AF Form 90* does not consider volunteer or non-volunteer status, we are still interested in hearing from those officers who are truly interested in going overseas on long and short tours. Keep in mind, as lieutenant colonel numbers dwindle we will be seeing an earlier vulnerability date for overseas selectees. The overseas assignment roster for 1990 will be published in the July edition of this magazine.

Comptroller Demographics

The number of comptroller officers by specialty plays a significant role in the assignment process. Reduced accessions, which is typical among all support officer AFSCs, will not allow us to meet our deputy cost, budget, and finance requirements. Also, this will produce another field grade shortage problem 10 years from now. Currently, we have a very junior force in the rank of major and a very senior force in the rank of lieutenant colonel. By the time you read this article, we will experience a cross between the percent manning in the lieutenant colonel and the major ranks. In September 1988, we were manned at 58 percent in majors and 70 percent in lieutenant colonels versus 65 percent and 68 percent, respectively, in February 1989. Senior majors should continue to expect to fill some lieutenant colonel billets as the average experience of the force drops.



NOTES FROM THE:

Comptroller Training Division

SHEPPARD TECHNICAL TRAINING CENTER

Maj Thomas W. Koch, Chief **Autovon 736-5486**

BBAS and How It Will Be Used at the Schoolhouse

by **Capt Claudette M. Millsap—Instructor/Supervisor, Budget Courses**

BBAS is the acronym which stands for *Base Budget Automated System*, but it is so much more. This system is the first standardized attempt to automate the taskings of the Budget office, and a monumental task it has been. It's not over yet! BBAS represents the work of many over a period of several years. From what I'm told, the dreams that originally conceived the BBAS concept haven't all been realized yet. BBAS isn't perfect. BBAS won't fix all Budget problems. BBAS won't answer all Budget questions. BBAS won't even make it "simple" to be a Budget Officer.

What, then, can BBAS do for you and how will we arm our graduates with this knowledge? BBAS can provide current information for decision making. Instead of ordering bulky listings filled with information you don't need which is out-of-date soon after arrival, you can query the system for information that is current as of the close of the previous business day and receive only the data you require in useful, easily read formats. *In the classroom*, it provides real-time access to a simulated database. Each of our Budget classrooms is equipped with **Sperry** personal computers which are connected to our **System 2200** minicomputer, providing hands-on training for students with the same equipment their offices will be using.

BBAS will enhance your ability to respond to reporting requirements. There are "canned" report formats in BBAS. Within this format you will have the ability to manipulate the data to conform to your needs, therefore easing the burden of reporting requirements. Our training goal will be to train the students to eliminate as many of the manual processes as possible and instruct them in the capabilities this system has.

BBAS provides a means of simplifying record-keeping, especially for training records. This feature enables you to have data at your fingertips—easy to input and easy to retrieve. No more updating the **RMS** training record cards! We will teach RMS training records using BBAS.

Standardization is a watchword in the Air Force. This system will standardize Budget offices on bases worldwide. Now when you PCS from one station to another, you will already be familiar with the method of operation. BBAS will provide continuity. Once personnel are trained on BBAS, they will be able to carry that knowledge to any Budget office in the world and begin working that much sooner after their arrival at the next station. Standardization of submissions to Major Commands from bases will eventually allow the Major Commands greater flexibility and more time for analysis.

We are integrating BBAS into resident training for both the *Budget Officer* and the *Budget Supplemental* courses. Once fully implemented in the classroom, Budget students will be trained to perform tasks through BBAS that, until now, have been manual. Once perfected and implemented, the automated BBAS financial plan will be a great time-saving tool. *Here at the Schoolhouse*, we are prepared to implement training on the financial plan as soon as it is released to the field. Hopefully, this will reduce the sheer volume of work the Budget office has to contend with. At least it should make it easier to deal with! In the classroom, students will prepare and defend a financial plan using BBAS and data contrived to simulate an actual base-level operation.

Improved productivity and accuracy, combined with the faster response time possible with BBAS, make this sytem a welcome addition to many Budget offices. Once trained on the system and familiar with the options available, enhanced productivity should be noted in analysts. Rather than going through listings and manually extracting pertinent data, data can be selected as required. Improved accuracy is the obvious benefit to be reaped. Being able to request information and have it print locally in the format needed enables you to place accurate data in the hands of the commander more quickly than ever before. Our graduates will have a head start on those who haven't had formal BBAS training.

There are three instructors whose primary duties are on our BBAS *Mobile Training Team* **(MTT)**. The MTT is usually on the road going to all Air Force bases around the world and teaching BBAS. The MTT has an ambitious schedule of travel designed to cover all the bases in about 2 years. In spite of having only two training days at each base, they teach the fundamentals of BBAS. The course is not designed to make you an expert in the system, but to give you the basic knowledge you will need to operate and become familiar with the system, its benefits, and its capabilities.

There are new, improved versions of BBAS on the drawing board. Enhanced features and capabilities are possible in the near future. Once these innovations are released to the field, we will work even more closely with Budget at the Air Force Accounting and Finance Center **(AFAFC/CWB)** to come up with training suitable for users in the field. For now, however, we must use what we have to the greatest advantage, and look forward to what is on the horizon.

From a training standpoint, BBAS isn't the answer to all problems. Training will be geared around BBAS with several learning tasks throughout the courses focusing on BBAS. BBAS is not designed to replace the analytical tools we have now, only to enhance our current capabilities. With BBAS integrated into our courses, our graduates will be able to fully utilize each tool to best perform their jobs. Isn't that what it's all about after all?



NOTES FROM THE:

Professional Military Comptroller School

by Capt John F. Conroy **Autovon 875-6656**

The Computer and PMCS

It's long been said that information is power. The computer is a tool that can unleash information and thus power to managers. We at PMCS recognize the importance of the computer and have incorporated it as a major portion of our curriculum. In the Information Management block we focus on information and the source thereof—the computer. In addition to this specialized study, the computer plays a major supporting role in several other blocks of instruction. We recognize that the computer is closely interrelated with much which is done in the comptroller discipline today.

The Information Management block is divided into three basic areas: lectures, seminars and laboratories. The lectures begin with a basic orientation of the hardware and software that will be available to students while at PMCS. This provides students with a common foundation which will be valuable to them in using our systems during the 8-week course. Next, we examine the importance and source of information—management information systems **(MISs)**. We continue by looking at hardware and software; the tools used to hold and extract information from management systems. Here, in a series of lectures, we focus on spreadsheets, databases and artificial intelligence. Next, we look at an alternative to buying hardware—buying processing time from a commercial firm. This method could revolutionize our information management capability and allow us to continue to take advantage of state-of-the-art technology. We also discuss computer security which is a timely topic because of the increasing number of systems and recent episodes of computer viruses. Finally, we wrap up the lecture portion of the block by discussing the future with respect to technology and how it will affect the comptroller discipline.

Simultaneously with the lectures we employ seminars which allow students to break into small groups and more closely examine computer topics and get hands-on with systems. We have developed two seminars that focus on MISs. The first draws on student experience concerning attributes of a successful MIS. The second has students determine steps to go through in developing a MIS. With the explosion in the number of computers and corresponding development of MISs, we feel these seminars are important in helping students develop a complete understanding of MISs. In our final seminar, we have students retrieve and discuss data drawn from a financial database. This seminar exposes students to the possible uses of application software.

The third area of the Information Management block is a series of optional introductory laboratories on the disk operating system **(DOS)** and various application software. We begin with DOS training to establish a valuable foundation which will be critical to the students as they move on to other application software. We provide introductory training with a word processor **(Wordstar)**, a spreadsheet **(Lotus 1—2—3)**, a database manager **(DBASE III Plus)** and a graphics program **(Chart)**. These programs constitute a potpourri of software which has something for everyone. We have had great success with the optional laboratories, but the students quickly find out in learning an application software there is no substitute for their own toil, sweat, and tears.

In addition to the Information Management block, the computer plays a major supporting role in several other blocks of instruction. In the Comptrollership in the Operating Activities block, we use the computer in a budget prioritization case study where we rack and stack unfunded requirements. This procedure is consistent with the methodology that would be found in many field activities. We also highlight the power of the computer in the Analysis block. Through use of the computer we now accomplish the economic analysis and sensitivity analysis more quickly and accurately than was possible manually. In the Economics block we use a computer model to tie together the 8 weeks of economic theory. The students are able to apply economic theories in an effort to affect a simulated economy and immediately receive feedback on their decisions.

PMCS has included the computer as a major portion of its curriculum. Some may say the computer is the tool of the future. We at PMCS believe the *Future is Here.*

PMCS Graduates: Class 89-A Graduated 9 Dec 1988

Their names, ranks and "Idea" papers are listed below.

U.S. Air Force *(35)*

Cleary, Joseph C., GM-14—LD75706A—*Catalog Pricing of Foreign Military Sales*
Cullen, Lawrence C., GM-13—LD75707A—*Centralized Vs Decentralized Payment of (DCAS) Managed Contracts*
Delorey, Roger W., GM-13—LD75708A—*Regionalize Non-Appropriated Fund Financial Management Branch (NAFFMB)*
Dillon, Edward T., GM-14—LD75709A—*PAQ Interns—How Many Are Needed and How Many Can Be Absorbed by the Comptroller Community*
Domangue, Chris A., Maj—LD75710A—*The Installation Comptroller Organization: A Building Block Approach*
Faries, Jamie R., Maj (S)—LD75713A—*Improving the Air Force Military Leave System*
Fore, Robert C., GS-12—LD75715A—*Design to Cost and Incentives*
Gallagher, Lawrence E., GS-12—LD75716A—*The Birth of Comptroller Quality*
Hicks, Joyce N., GS-13—LD75721A—*The Need for a Budget Execution Analysis Course*
Howard, Quida, GS-12—LD75722A—*Comptroller: Human Resource Manager*
King, Jerome J. III, GM-13—LD75725A—*Office Automation "How To Do It Book"*
Lipps, Michael D., Maj—LD75727A—*Manpower, Capability, and Labor Expense Forecasting & Analysis Model*
Lucas, John H. Jr, GS-13—LD75728A—*Technical Knowledge Vs Administrative Ability as a Requirement for Supv Compt Pos*
Marko, Karl Jr, GM-14—LD75729A—*Are Air Force Weapon Systems' Warranties Cost Effective?*
Massaro, Joseph A., GS-12—LD75731A—*Improving O&S Cost Reporting in the Air Force*
McGrady, William F., GS-12—LD75732A—*Controlling Funds within the Resource Management System*
Melton, David W., Maj—LD75733A—*Making Better Use of Cost Schedule Controls and Cost Schedule Data*
Metzger, Ronald D., GM-13—LD75734A—*Accounting & Finance Offices Need MAJCOM-Directed Microcomputer Automation*
Moore, Larry D., Maj (S)—LD75736A—*Separation Overpayments—Can We Stem the Tide*
Pellerin, Patricia L., GS-12—LD75740A—*Cost Accounting Concepts of the Future*
Poteat, Ted D. Jr, Maj (S)—LD75741A—*How to Improve the Effectiveness of the ACQ Military Cost Officer Career Field*
Rego, James A. Jr, Capt—LD75744A—*Teeth in C/SCSC Contractual Actions/Remedies for Noncompliance to C/SCSC*
Reynolds, Robert H., GM-13—LD75745A—*Comptroller Civilian Career Management Program—Can It Be Improved?*
Salazar, Joseph L., GS-12—LD75749A—*Better Internal Controls for Central Procurement Payments*
Saville, Judy M., GS-12—LD75751A—*The Mentor: Training for Future Career Management Postion*
Schilcher, Dennis G., GM-14—LD75753A—*Reporting of PMB—A Crisis in the Wings*
Seelig, Kelton M., GM-14—LD75754A—*Operational Auditing: Organizational and Managerial Benefits*
Starr, Yvonne H., GS-12—LD75756A—*Funding the Air Force Officer Training Corps Programs*
Stokes, Alan G., GM-13—DLD75757A—*Could Cost— Cost Reduction through a Cooperative Approach*

To obtain microfiche copies of Idea Papers write to:

Defense Logistics Studies Information Exchange
ATTN: AMXMC-D
U.S. Army Logistics Management College
Fort Lee, VA 23801-6043

AUTOVON: 687-2240
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Include the Logistics Document Number (LD) in your request.

Swanson, Jack E., Maj (S)—LD75758A—*Program Estimated Costs at Completion*
Taylor, Addis L. Jr, Maj—LD75759A—*Base Level Budget Issues*
Van Duyne, Michael H., GM-14—LD75760A—*AFLC Interim Termination Model for Recoverable Spares*
Wells, Danner T.,, Maj—LD75761A—*Cost Function at Base Level in the Air Force: Examining Our Options*
Wise, Joseph A., GS-12—LD75762A—*Electronic Spreadsheets—Are They Living Up to their Potential on the AFO?*
Witty, James L., GS-12—LD75763A—*Internal Control Program (ICP)—Redundant or Not and Is It Used Effectively?*

U.S. Army *(13)*

Alexander, Antonita, GM-13—LD75701A—*Resource Management at the Installation Level*
Cannella, Salvatore, GM-13—LD75704A—*Management—A Common Sense Approach*
Engelke, Ellen, GS-12—LD75712A—*Manpower Staffing Standards System (MS-3)*
Fitzgerald, Wayne, LTC—LD75714A—*Attaining Organizational Excellence through Strategic Resource Management*
Hargrave, Lester B., LTC—LD75720A—*Towards Enhanced Management in the Army Combat Division: A 2-Year O&M Budget*
Howe, Mary B., GM-13—LD75723A—*Indecisiveness: A Barrier to Improving Productivity and Efficiency*
Moody, Merle G., GM-13—LD75735A—*An Efficiency and Effectiveness Index for Corps of Engineer Activities*
O'Shea, Manya, GS-12—LD75737A—*Use of PC in Managing Manpower Data*
Pratcher, Rebecca V., GM-14—LD75742A—*The Army's Fragmented Financing of Material Charges*
Ricker, Douglas D., GS-12—LD75746A—*Enhancing Personnel Productivity through Application of the 5 C's*
Rodgers, Floyd E., GM-13—LD75747A—*Impact of Year-End Stock Fund Price Changes on Financial Management*
Royer, John R., Maj—LD75748A—*JCS Exercises—It's Time to Align the Requirements and Funding Channels*
Sanderson, Harold R., Maj (P)—LD75750A—*CINC Involvement in the Planning, Programming, Budgeting, and Execution System*

U.S. Navy/Marine Corps *(8)*

Boykin, Larrye D., GS-12—LD75703A—*Determining Appropriated Fund Support for Naval Clubs*
Cejka, T. Diane, GS-12 (USMC)—LD75705A—*Quality Assurance and Systems Development*
Hanlon, Robert J., GS-12—LD75719A—*Military Compensation—A Civilian Perspective*
Marquez, Albert, GS-12—LD75730A—*Applicability of the Bona Fide Need Concept to R&D Funds*
Payne, Rossie S., GM-14 (USMC)—LD75739A—*Indirect Support Charges in the Family Housing Account*
Preston, Gary L., GS-12—LD75743A—*Do We Really Need Internal Control Reviews?*
Scales, Ronald E., GS-12 (USMC)—LD75752A—*Foreign Currency Fluctuation Accounts—Lifeline or Loophole for Budgeting*
Siewert, Bonnie J., GS-12 (USMC)—LD75755A—*Managing to Payroll in the Marine Corps—A Great Idea with No Place to Go*

Defense Logistics Agency *(5)*

Gelli, Thomas J., GS-13—LD75717A—*A-76 Program: Penny-Wise but Pound Foolish*
Gibson, Eric R., GS-13—LD75718A—*Improving the Defense Material Acceptance System*
Jansen, Alvin B., GM-13—LD75724A—*Establishment of Defense Logistics Agency Centralized Finance Center*
Kowitz, Diana E., GS-12—LD75726A—*Comptroller Function Vs Resources Management*
Pasquale, John, GS-12—LD75738A—*Administration of the Relocation Income Tax Act for Civilian Government Employees*

Others *(2)*

Atkins, Paul F., GM-14 (DMA)—LD75702A—*Managing Information with Computers*
Donovan, Daniel J., GS-13—LD75711A—*Financial Management Software Standards*

PROMOTIONS



Mr Boulais



Col Colgrove



Mr McGinley

Mr Robert P. Boulais (GM-15) is Chief, Cost Estimating and Analysis Division, Directorate of Cost, Headquarters Air Force Systems Command, Andrews AFB MD.

Col Roger T. Colgrove is Director of Cost, Space Division (AFSC), Los Angeles AFS CA.

Mr James L. McGinley (GM-15) is Deputy Director, Programs/Budget, Headquarters Air Force Systems Command, Andrews AFB MD.

Air Force Accounting & Finance Center

Bretting, Dennis, to GM-13; AFAFC/MPRP
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Dennis, Shelia P., to GS-12; AFAFC/RPDO
Garcia, Jenny C., to GS-12; AFAFC/CWBP
Hada, Richard S., to GS-13; AFAFC/CWX
Hall, Janice, to GS-12; AFAFC/TCF
Kane, Janene, to GS-12; AFAFC/TCRC
Kovalchick, Joseph, to GM-13; AFAFC/XSPB
Krabbenhoft, Linda K., to GS-12; AFAFC/DAD
Larson, Linda K., to GS-12; AFAFC/RPDO
Mahaffey, Michael, to GS-13; AFAFC/MPMT
Mickelson, Margaret, to GS-12; AFAFC/TCSB
Reynolds, Jodee, to GS-12; AFAFC/MPJA
Sharpe, Deborah, to GS-12; AFAFC/MPJB
Stagner, Helen, to GS-12; AFAFC/CPS
Thompson, Dorthea, to GS-12; AFAFC/MPJC
Thompson, James, to GS-12; AFAFC/TCF
Wedderburn, Johnnie S., to CMSgt; AFAFC/LG
Zinkevicius, Walt S., to GM-14; AFAFC/XSMM

Air Force Systems Command

Arnold, Edward B., to GM-13; HQ AFSC/ACBM
Blucker, Patrick D., to GM-14; HQ AFCMD/AC
Eagleston, Elizabeth F., to GM-14; HQ AFSC/ACBM
Eldridge, Art, to GS-12; AFFTC/ACB
Hayes, Paula E., to GS-13; SAMTO/XOP
Kennedy, Catherine, to GS-12; AFFTC/ACB
Langley, Margaret, to GS-12; AFFTC/ACFJ
McDermott, Edward J., to LTC; SD/ACCR
Napoli, Christel, to GS-12; ESD/FAXM
Sahgal, Suren, to GS-14; BMO/ACIR
Trossbach, John M. Jr, to GS-12; AD/ACCE
Urban, John, to GS-13; SD/ACBI

Air Force Audit Agency

Alt, Oliver K., to GM-13; Eglin AFB
Critzer, Ronald K., to GS-12; Grand Forks AFB
Davis, Mary E., to GM-14; Langley AFB
Dirmeier, Ronald K., to GS-12; WPAFB/QLS
Kelly, Nora M., to GS-12; Lowry AFB
Kronsted, Paul W., GS-12; Vandenberg AFB
Mayeaux, Gregory E., to GS-12; McConnell AFB
Moore, James M. Jr, to GM-13; Norton AFB/FSC
Quattlebaum, Mary S., to GS-12; Gunter AFS
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Honorable Donald B. Rice
Secretary of the Air Force
(See Back Cover for Biography)

SECRETARY OF THE AIR FORCE
WASHINGTON, D.C.

July 1, 1989

MEMORANDUM FOR THE AIR FORCE FINANCIAL MANAGEMENT COMMUNITY

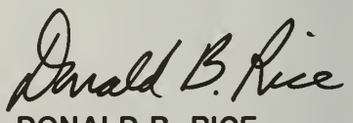
It is a distinct honor to serve as the seventeenth Secretary of the Air Force and I look forward to the challenge of Air Force stewardship.

As we look to the future, I recognize the significant fiscal transitions of the past decade. The Air Force has moved from resource sufficiency to adequacy and now faces a period of austerity. The demand for effective financial management is greater than ever before.

I appreciate that worldwide Comptroller institutional capability has stood the Air Force in good stead during the turbulence of the last few years. It is through your professionalism and unique talents that we will maintain high standards of financial integrity and meet the many challenges of the future.

To help us meet these future challenges, a transition will occur in Air Force financial management leadership. We will be taking steps to establish the new Assistant Secretary for Financial Management and implement financial management changes currently under study. These changes will mean an even stronger financial management system.

Finally, we must all answer the call for effective financial management and effective use of taxpayer resources. I look forward to meeting those challenges with you.



DONALD B. RICE
Secretary of the Air Force

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Mr Joseph P. Popple
Deputy Comptroller of the Air Force

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IN THIS ISSUE

Page

Message from Secretary of the Air Force.....2
1989 Comptroller Executive Session, by Col Alex L. Graham.....4
A Program Director's View of Cost, by Maj Gen Thomas R. Ferguson Jr.....6
Financial Management in NATO: A Joint Assignment, by Capt Brian Kistner.....8
ACES HIGH...SMSgt (S) Ted H. Stovall and **SSgt Melanie Hall**.....11
Keys to Success for Comptroller Enlisted Career Field Development, by SMSgt John Futral.....12
Military Payment Certificates, by Capt Jim H. Crumpacker.....14
Notes from the Deputy Comptroller, Budget, Maj Gen G.W. Larson, Jr (SAF/ACB).....17

1989 American Society of Military Comptrollers Awards.....18

Notes from the Assistant Comptroller, Accounting & Finance, by Maj Gen Charles D. Metcalf (SAF/ACF).....20
Notes from the Deputy Comptroller, Cost & Economics; Cmdr, Air Force Cost Center, by Col D.G. Olsen (SAF/ACC).....21
Notes from the Deputy Comptroller, Financial Policy and Banking, by Mr Gary W. Amlin (SAF/ACR).....22
Notes from the Assistant Comptroller for Plans, by Col Alex L. Graham (SAF/ACX).....23
Notes from the Auditor General of the Air Force, by Mr John W. Boddie.....24
Notes from Headquarters Standard Systems Center, by Mr Pat Foley.....25
Notes from the Colonels' Group, by Maj Bob Green.....26
Notes from the Comptroller Officer Assignments Section, by Capt Tom Hicks.....27
Comptroller Civilian Career Management Program, by Mr Lester Murray.....28
Notes from the Chief for Enlisted Matters, by CMSgt "Rip" Sewell.....29
Notes from the Comptroller Training Division, Maj Thomas W. Koch, Chief.....30
Notes from the Professional Military Comptroller School (PMCS), by Cdr Frederick J. Becker, Jr (USN).....31
PMCS Class 89-B Graduates and "Idea Papers"....32
Promotions.....33
Retirements.....34
SES Actions.....35
Bio of Hon Donald B. Rice.....Back Cover

The 1989 Comptroller Executive Session

by Colonel Alex L. Graham
Assistant Comptroller for Plans (SAF/ACX)

The 1989 Comptroller of the Air Force Executive Session was held at Arnold Engineering and Development Center **(AEDC)**, Arnold AFB TN, 10—12 May 1989. The theme of this Executive Session was *Sustaining Air Force Capabilities*. Principal attendees were: **Lieutenant General Claudius E. Watts III**, Comptroller of the Air Force, **Mr Joseph P. Popple**, Deputy Comptroller of the Air Force, the Secretariat Comptroller staff, and MAJCOM/SOA Comptrollers. We were fortunate to have two distinguished speakers—**Dr David Chu**, Assistant Secretary of Defense for Program Analysis and Evaluation, and **General Bernard P. Randolph**, Commander, Air Force Systems Command.

In many respects, the Air Force Comptroller is still in the process of transition; however, *Sustaining Air Force Capabilities* was an appropriate theme because we must sustain the gains we have made. That will be difficult since we have lost $22.5B from November 1987 to the appropriated FY 89 position. The FY 90/91 President's Budget was forwarded to Congress with 0% real growth for the Air Force. This means we are going to have to adjust expectations. Another challenge is coming in FY 91. A Gramm-Rudman-Hollings deficit reduction via sequestration is a very real possibility. We're asking for 2.5% real growth, have taken most of the "easy" cost cutting actions, and don't know what the reaction will be toward USSR actions and initiatives. We appear to be driven toward restructuring in one fashion or another to achieve further major funding reductions.

The Deputy Comptroller for Cost and Economics is implementing a Cost Management Architecture as a roadmap for future Cost management. The architecture includes integration of available data, information and tools, as well as development of new tools to better manage cost information. This will provide better support for financial management decisions and focus on a strong partnership between MAJCOMs and the Air Force Cost Center. The objective is a 6-year roadmap. To assist in enhancing communications and cooperation between the Cost Center and the field, a Cost Center Roadshow has been developed. The Cost Center staff travels to field locations to demonstrate available cost applications, train the local staff, help install applications on local hardware, and get feedback to improve Cost Center support. Overall Cost support is being examined as manpower requirements are evaluated through the Cost Functional Review.

The Deputy Auditor General discussed the 1988 revision to Government Auditing Standards. More emphasis is placed on continuing education, detecting fraud, and determining the reliability of computer generated data. The trend is toward more financial audits involving attest-type reports and incorporating strengthened standards. Significant audit effort is being directed at reviewing automated systems under development.

The Comptroller Executive for Enlisted Matters reviewed enlisted testing, the new enlisted evaluation system (see article on page **29**), cross-utilization adjustments, and an evaluation of future Comptroller grade structures. In addition, the Comptroller is short in all grades and we can expect to cross-flow about 200 into Comptroller AFSCs, including some E-6s and E-7s.

The Deputy Comptroller for Financial Policy and Banking updated attendees on a number of issues. These included status of overseas Military Banking Facilities; Air Force mandatory direct deposit program, which was approved 26 April 1989; credit card program for small official purchases; Treasury credit card program for collections; and Diners Club program for official travel. A discussion of appropriated fund **(APF)** support for Morale, Welfare, and Recreation



Dr David Chu with 1989 Comptroller Executive Session at AEDC.



Presentation to Gen Bernard Randolph (AFSC/CC)—Guest Dinner Speaker.

(MWR) activities addressed such issues as using available ceiling; transfer of employees between Category A and B activities, and Category C activities to meet congressional direction; identification and support for remote and isolated locations; and reimbursement of MWR by APF.

The Assistant Comptroller for Accounting and Finance provided an update on status of the automated systems under development. **System 2200** is nearly implemented at all locations. We have some manpower issues to work, and will be evaluating follow-on applications. **BLARS Phase I, Voucherless Travel (For and By Others)**, and **SMAS** are progressing well. Civilian Pay Modernization has experienced some slips, and we are working to adjust the timing of manpower reductions accordingly. Civilian retirement records have to be cleaned up and reconciled prior to implementing a new civilian pay system. Stock fund financial management is receiving a lot of attention with the formation of a General Officer Steering Group. Comptrollers will become more involved, and some changes will have to be made to improve accountability for aviation fuel. An initiative is being pursued to allow the use of Savings Bonds to pay Suggestion Program awards.

The Deputy Comptroller for Budget and the Director of Budget Operations discussed the budget situation for FY 89 and the outlook for FYs 90—91. There is currently an estimated O&M shortfall at SAF level of $237M and reported field Priority I unfunded requirements are $913M. These shortfalls are being worked hard to minimize any impact on the mission. The previously approved Air Force O&M recovery plan for FYs 89—90 had to be revised because of adjustments in the President's Budget. MAJCOM commanders will be briefed on the Air Force Budget in the near future.

The Assistant Comptroller for Plans covered the status of several ongoing projects. The Air Force wartime planning schedule has been revised again causing the Comptroller wartime planners to rework their plan and schedule. The major change is the requirement for a **FORSIZE** exercise in 1989 rather than 1990. Fortunately, we were in a position to accommodate that change with minimum impact on justification for wartime manpower requirements. In another area, Comptroller field grade manning remains at about the same level as 6 months ago. We continue to see a shift from lieutenant colonels to majors. Additionally, over 300 comptroller captains will meet the next two majors' boards, making the situation even more unbalanced. On the subject of automated system management, the requirement to perform system security tasks and the efforts to help with the manpower to perform the workload were discussed.

The MAJCOM Comptrollers presented some subjects during the session. PACAF/AC summarized the results of the Unified Budget Test in PACAF, indicating the installation commanders liked the program. SAC/AC briefed the results of the base level Comptroller reorganization test conducted at Fairchild AFB. Many lessons were learned, and the test along with other reorganization efforts will be presented to the Comptroller Master Planning Board. AFRES/AC highlighted the unique automation initiatives underway within AFRES. The offer was made to share these with any other command that is interested. AAC/AC explained the turmoil created by the Alaskan oil spill clean-up and how costs were being tracked for reimbursement.

Mr Popple addressed a number of issues concerning the CCCMP. He gave a run-down on the PALACE Acquire and Career Broadening programs, and plans for the 1989 interview cycle. He emphasized to MAJCOM/ACs the need to continuously look for good candidates for long-term, full-time training positions. We have a good record in this area and need to continue to nominate good people. He restated the position that we must continually be aware of and sensitive to Equal Employment and Affirmative Action plans and objectives as we select people to fill our positions.

General Watts closed the 1989 Executive Session by commenting on the uncertainty being faced by the Air Force and the Comptroller community specifically. Organizational and funding issues are contributing to the uncertainty, but Comptroller leadership must add stability. This can be done most effectively by obtaining accurate information and ensuring that accurate information is provided to commanders and the entire Air Force population. We have a significant challenge before us; now, as in the past, we have to meet it.



Presentation of Thank You awards by Lt Gen Watts to AEDC personnel.



A lighter moment during the conference.

A Program Director's View of Cost

by Major General Thomas R. Ferguson Jr

No one can direct a major program these days and not be intensely involved in the issue of cost. Specifically, the System Program Office **(SPO)** Director needs to understand cost in a very fundamental sense. What are the product costs at the unit/work breakdown level? How are these costs accrued (why the costs are what they are) and what can and should be done to reduce costs? *Recurring Manufacturing Analysis* **(RMA)** will get this data for a SPO Director. With this information he can plan a strategy to continuously work cost out of his/her program.

As a consumer, we all know how to shop—how to negotiate for the good deal! I have friends who are "world-class" shoppers; they work the market place for the absolutely lowest price. In the defense business, it's hard to apply these well understood principles because there's only one buyer, it's a limited supplier market and the government acquisition regulations are awesomely complex. But that doesn't keep the hordes of cost-conscious people who are looking over the Program Director's shoulder from growing larger every year. Their message is clear—you better be buying the hardware, paying for it, *as if* it were a commercial free market produced item.

A Program Director really doesn't need all the audits and well-intended advice that are so readily available. He knows the importance of price and affordability to his customer. As the price rises, the user continually evaluates the product in *value* terms.

A program will change substantially when cost and military utility are not balanced. Change for this reason is bad! The message is clear: the lower the cost the better life will be for the user and the developer.

So how does a Program Director get at the cost issue? How should he program funds for future production lots? Are the traditional tools of the trade those he should rely on? Are historical, similar programs, cost patterns, those he should accept? Probably not.

Using cost patterns of similar programs and the attendant learning curves can get the right result if the precedent was based on an efficiently run program with comparable parallels, such as start-up problems, supplier networks, lot-by-lot production increases, manufacturing productivity incentives, and so forth. If the parallels are not there or the historical data is taken against an inefficient, high cost program, then initial cost is inflated and the learning curve theory can never correct for it.

If a Program Director elects to use the traditional cost estimating models, sets goals and then meets his cost expectations, what conclusion should be drawn? Should he take satisfaction because his costs were met, because he tracked right down the predicted learning curve? How does he really know whether that's good or bad? Is it the lowest cost attainable? It's akin to the Deming question about the willing worker, "How does he know?" Cost models are good, but not the complete answer. They will not guarantee the best value for the dollar spent.

The Program Director must know what the cost base of his product is. By knowing actuals and what contributes to them—and I emphasize, what contributes to those costs—he/she can work to reduce them by attacking factors that contribute most to manufacturing problems and other production support inefficiencies. The solution is simple to state, but more difficult to put into practice. A system must be created to capture cost at the lowest work unit level. The system must have a feature to predict that cost and after the fact analyze the work performed to determine methods to further reduce cost. That process is *Recurring Manufacturing Analysis*.

For *Total Quality Management* zealots, cost could be deleted from the preceding passage and work planning or quality substituted, and the result would be the same. What's important is to start with a plan, understand the process, and be dedicated to a constant improvement of the process. In other words, don't be satisfied with meeting some predetermined goal and relax when that's met. The message is: less reliance on historical cost precedents and learning curve theory and go after the actual data!

All of us, including contractors, should like this approach. We should want to know why costs are what they are and then devise plans to change—always assuming there is a path to ever lower costs. This management philosophy is the purest way to obtain program support and a long production run.

The government may also be making a significant mistake to assume competition will always lead to efficient production lines. Competition in the purest sense (many suppliers) will lead to best value for the price. That is not the situation in the defense business. Competition in the defense industry usually means two contractors. That is by definition competition, and experience shows it has and will work to lower cost. But,there is no guarantee that peak efficiency will result. It is not a substitute for aggressive cost management.

The process I'll suggest, *Recurring Manufacturing Analysis* **(RMA)**, was used on the **AMRAAM** program to systematically attack cost. The foundation of RMA is an integrated data base which covers all recurring cost. The data base captures the bill of material including material prices by part number, standard hours by part number, and support labor by task. This data base also reflects the contractor's cost estimating structure for rates and factors. This was a data base established by and used by the SPO.

The RMA provided a cost buildup that could apply to a part, an assembly, a contract control element within the Work Breakdown Structure **(WBS)**, a single weapon, a production lot or the entire program. Such a data base can be a powerful tool for the Program Direcctor and his entire SPO team.

To use RMA as a program management tool, there must be continuity or traceability of the data and it must be based on factual detail. Continuity is provided by a computerized data base showing where the program has been (negotiations) and where it will be in the future (initiatives). All recurring

cost estimates must originate from this single data base. In addition, because an independent and objective analysis of effort and cost is performed, an identification of cost drivers and future improvement opportunities are always available.

The data base must describe the activities, the time and the cost to make the weapon in direct and support categories. Because the actual work performed has been defined in detail, negotiations concerning future costs become specific and factual. As a result, RMA allows the Program Director to depart from historical costs or pricing relationships tied to other weapon systems. Support activities no longer need to be negotiated as a percent of some factor, such as direct labor, but become a defined number of hours of work required to perform the tasks involved. Although RMA is an important tool for negotiation, the real benefit is to focus on what is driving cost and why. This allows management, contractor, and government to work cooperatively to reduce those costs over time—without setting an arbitrary cost objective.

RMA determines a weapon system's cost using work measurement techniques. Remember, there must be a plan or process to start from. Work measurement does not have to mean that standards become *the* goal to be achieved. They become the place to begin—methods improvement, industrial engineering and worker suggestions form the path to improve productivity, quality and cost reduction. For direct labor, work measurement techniques are used to establish engineered standards for activities, such as electronics fabrication, machining, assembly, testing, and inspection. In manufacturing support areas, such as material/production planning, manufacturing engineering and quality control, work measurement techniques are used but with adjustments in approach and precision to fit the analysis of indirect labor. Analysis of direct or production material begins with a verification of the structured bill of materials. All purchased material is then identified and classified into procurement groups, such as raw material, purchased parts, mil-standard parts and subcontract, for more detailed analysis.

In all areas subject to the RMA, the evaluation includes a definition of the major work activities to be accomplished (effort), a description of the tasks involved in each, a time estimate to complete one cycle of tasks, and a determination of how many times each activity will occur. As the weapon system is developed and produced, RMA tracks improvements in productivity based on changes in method.

RMA is effective in attacking costs because the analysis separates the normal cost for carrying out the routine activities of manufacturing from the abnormal costs which arise from unusual problems. It does not eliminate the cause or the costs of these abnormal problems per se, but it does segregate this cost and should prevent perpetuation of that abnormal cost after the problem has been resolved. For this reason, the RMA data base should be established during full-scale development **(FSED)**. Abnormal costs which *will be present* in FSED and low rate production are identified and targeted for management action.

RMA can also identify and separate the tasks and frequencies of many indirect support activities during start-up and early production. These costs are also targeted for substantial reduction during the "rate" production run. For example, early in a weapons program all of the following need to be developed in their entirety: blueprints need to be drawn, bills of material and material specifications written, process sheets and standards developed, inspection procedures established, and sourcing and selection of vendors completed. In later production lots, the activity level of maintaining these same areas are reduced. These "step function" reductions of workload, which are an essential part of RMA analysis and estimating, are not identified in normal learning curve projections.

Several important things happen as a result of the RMA approach. The entire cost estimating and negotiation process becomes product specific and factual. Activities and tasks are observed and described. Times for completion are analyzed. Frequency of occurence is related to transactions (documents) which can be counted. Over time, the real job requirements and the effort required to satisfy them are determined and verified objectively, in order to support proposed contract costs and provide ongoing program cost management. At the same time, areas where costs are concentrated (cost drivers) can be identified and analyzed for improvement. A factual and documented "as-is" becomes the starting point to evaluate the results of a proposed change, whether it is to the product by an engineering change or to the process through one of several productivity programs, such as "tech mod" or IMIP. These techniques also have the potential to improve the quality of the Cost Performance Reports and the Cost Schedule Status Reports—the traditional resource tracking tools. The budgeted numbers contained in these reports should track with the RMA. RMA initializes the government analysis of the contractor's production proposal. Whether the actual analysis of the proposal is established by "fact-finding" or as a "should cost," supporting information can be drawn from the RMA data base.

This final point about RMA is the most important and underlies all the others. RMA provides continuity in the cost management process—and that is much of the challenge facing the Program Director today. This is a process that allows management to focus on the "why" for the cost and provides a structure to continually hack-away at the underlying factors.

Are costs too high? How do you know unless you're using RMA techniques!



Maj Gen Ferguson is Deputy Chief of Staff for Technology and Requirements Planning, HQ AFSC, Andrews AFB MD, and has been in this position since Aug 1988. He holds a BS degree in chemical engineering from West Virginia University, and an MS degree in metallurgical engineering from Ohio State University. Prior assignments held were Director of the AGM-65 Maverick Missile System Office at ASD, Wright-Patterson AFB OH, and System Program Director for the Advanced Medium Range Air-to-Air Missile at Munitions Systems Division, Eglin AFB FL.

Financial Management in NATO: A Joint Assignment

by Capt Brian Kistner

Imagine the difficulty involved in tracking and accounting for a purchase in Germany with a British company for items needed for a test by your organization in Belgium on a reimbursable basis for Spain (talk about a reimbursement program). With your head still spinning from this transaction and you think you've seen it all, an envelope arrives addressed to you full of Spanish *pesadas*.

Envision an organization where 13 languages are spoken, and in spite of the required level of English language proficiency, the same words have multiple meanings. A place where translation into French is required for all but the most routine meetings, and your staff is composed of not only a variety of personalities but also different nationalities. When your staff doesn't want the boss to know, they simply switch to one of three languages other than English (talk about your informal communications network).

Picture a location where your Commander is a German colonel, your Vice Commander and Director of Operations is a Dutch colonel, and your boss is a British Wing Commander (lieutenant colonel equivalent). In addition, your U.S. Air Force rater isn't anywhere in your work chain and isn't involved in what you do.

Think of an organization where the political sensitivity exceeds what could be imagined and where your every action/word is a reflection on not only the Air Force but the United States as a nation—where even the smallest misunderstanding can cause stirrings at the diplomatic level. It's a location where rank is extremely important and can severely impact your credibility and ability to get the job done, and you are the most junior person to hold your position.

Finally, picture a place with several hundred people of which only approximately 20 are Americans and there are no American facilities of any kind. American school children ride over an hour and one-half (one way) across an international border to go to and from school. You can spend up to 40 hours a week on additional duties, but international duties take precedence and national business is accomplished on your own time.

I recently returned to the CONUS after completing a 3-year tour as the NATO Chief, Budget and Finance Section at the NATO Programming Center (**NPC**) in Glons, Belgium. Given all of the recent emphasis on jointness and in light of the numerous questions I've fielded since returning to the CONUS, I felt the need to pass on my perspective on financial management in NATO. In addition, these assignments are somewhat of an enigma even to the PALACE DOLLAR folks at AFMPC, and my impressions might help a potential assignee make a more enlighted decision. To this point, I've attempted to point out some of the uniqueness one might be faced with in a NATO assignment. Now I'll provide detailed information concerning job responsibilities, the accounting system, budget, non-appropriated funds, and my overall impressions.

Job Responsibilities

Responsibilities for the position included:

Preparation, justification, defense, and execution of the NPC Budget and five other multi-national budgets; compiling, costing, preparation, and defense of the 10-year NPC Long-Term Financial Forecast (**LTFF**); negotiation of all financial agreements and Memorandums of Understanding concerning financial matters affecting the NPC; the preparation of all accounting and treasury reports required by international directives, SHAPE and NATO leaders, and local management; preparation, justification, and defense of all administrative word processing and data processing requirements; and collection of reimbursements from organizations supported by the NPC under special agreements.

Certifying fund availability, authorizing all payments, initiating collection vouchers.

Responsibility for all national financial business such as Per Diem, Unit Fund, and Morale, Welfare and Recreation.

Acted as Supply and Contracting Officer for the first year of tour.

Additional Duties: School Bus Officer and School Liaison, Unit Fund Officer, Security Officer, Accounting and Finance Liaison, and Per Diem Fund Holder.

The Accounting System

The Accounting System was a manual system throughout my tenure at the NPC. However, during my last year in the assignment I was heavily involved with NATO's plan to automate all accounting functions. As a result of my involvement, my exposure to automation and proximity to SHAPE Headquarters, the NPC was chosen as the test site for this new system. On the one hand, it's difficult for most of us to envision a manual system in the 1980s; on the other hand, a manual system does offer certain advantages. In a manual system it's very easy to see the entire process and for most of us it's a rare chance to employ the basic accounting that was a part of the formal education process.

The manual system has as its foundation a very basic chart of accounts/account structure. The NATO account structure is very basic in order to find the lowest common denominator for all 15 nations involved and because the system has not been complicated by the congressional complexities that have developed in our system. In NATO there are no major force

programs, program elements, OBANS, or EEICs. There are only chapters and items like chapters, sections, and paragraphs in a book.

The NATO structure looks something like this:

CHAPTER	DESCRIPTION
1000	Personnel
2000	General Operating Expenses
3000	Facilities Expense
4000	Exercises
5000	MWR
6000	Communications
7000	Investments

These Chapters are delineated through the use of sub-items, sub-sub-items, and in some cases sub-sub-sub-items.

Chapter	— 2000	—	General Operating Expenses
Item	— 2100	—	Administrative Expenses
Sub-Item	— 2110	—	Office Supplies
Sub-Item	— 2120	—	Reproduction Expenses
Sub-sub-Item	— 2121	—	Offset Machine
Sub-sub-Item	— 2122	—	Photo Copy
Sub-sub-sub-item	— 21221	—	Photo Copy Maintenance

Within this structure, there is an extensive reimbursement program that affects every line item. In addition, each sub-sub-sub-item rolls up into a sub-sub-item and, in turn, into a sub-item, then item, and finally into a chapter total. One of the office staff or you calculate all travel vouchers, payments against invoices and collections, and then you audit each of these transactions and approve them by signing and dating each of them. Upon payment or collection these become your source documents for recording the transaction into the accounting records which consist of a set of sub-ledger or journal cards and ledger cards.

Budget

The budget function is less defined in NATO and there is no formal financial working group or financial management board. Therefore, the chief of the section, when acting in his/her capacity as Budget Officer, has a great deal of autonomy and authority. The NATO Budget function is extremely sensitive and requires a great deal of tact and understanding.

As in our system, the entire process starts with long-term planning and NATO uses the long-term financial forecast **(LTFF)** to identify and quantify requirements. The LTFF is a 10-year forecast that includes a definition of the requirement, justification and specific cost data. The LTFF is a function that could be in the Cost or Plans world. In NATO the emphasis on planning has grown in recent years. When I arrived the LTFF was being hurriedly thrown together and the NPC had only three projects identified. Prior to my departure, the last LTFF was a formal process with a board structure and the NPC had over 30 projects identified. This last LTFF took 3 to 4 weeks to put together, not including the local review board which was chaired by the Commander. As the LTFF has grown, it has grown in importance as well, and now forms the basis for annual budgets. The rule has become that unless it is an emergency if it's not in the LTFF it cannot be identified as a new project in the budget.

The annual budget starts as the financial plan does—with a call. However, prior to putting the entire budget together there are several separate pieces that have their own formal board structure and must be approved prior to inclusion. Administrative ADP and word processing equipment as well as communications equipment have to be identified in a separate budget and must be screened by an international working group of experts. My job was to put out a separate call for these items, to prepare the budget request, and to defend the requirement before this working group. Although I had an excellent success rate before the working group, it became exceedingly difficult for me to explain the technical requirements. Therefore, I approached the Commander concerning involving his newly hired senior technical advisor in this process. In addition to ADP/word processing and communications, there is also a separate approval process for transportation and MWR.

Reimbursements must be shown in the primary NPC Budget and are based on yet another small budget that has its own international board, which meets in another major European capital. Your job is not only to prepare this budget (in English and French) but you also must defend it before this international board. At last you are ready to try to decipher the budget input from the budget holders (analogous to resource advisors) and combine all of the various pieces into the NPC annual budget. This task usually requires not only the use of various estimating and costing techniques, but frequently requires a one-on-one with the budget holder in order to understand the complexities involved.

Upon completion of the budget and several regimens of typing and proofing, it's the Chief of Administration's turn, and then the Commander's turn, to review and bless the budget. In reality, changes were rare at this stage because I discussed the budget with both the Commander and the Chief of Administration early in the process while the budget was still in first draft. Finally, the budget is off to SHAPE Headquarters' Budget and Finance Section for a final review. SHAPE's concurrence is important if you want the Financial Controller's support when you are defending the budget. The SHAPE Financial Controller has been in SHAPE for many years and is very influential. This entire process would have been considerably easier if it hadn't been for the fact that the format for the budget was totally redesigned 2 out of the 3 years I prepared it. This precluded using an existing format on the word processor and required working every schedule by hand year after year.

The finalized budget is screened line by line by the Military Budget Committee and you're on the "hot seat." This committee is composed of representatives from 15 nations and they all have different marching orders and agendas. The closest comparison I can make is to compare this process to appearing before a congressional committee. →

We were extremely successful in this process. The last of my NPC budgets was approved without a single change. This prompted the Chairman of the Military Budget Committee to comment that to the best of his knowledge (some 12 years on the committee) my budget was the first not to be changed in the history of NATO. After this process and some well deserved refreshments, you return to the NPC and wait for your funding document so you can execute your budget.

Non-Appropriated Funds

Non-appropriated funds at the NPC are segregated and accounted for via a separate accounting system as they are in the U.S. Air Force system. The non-appropriated fund activities at the NPC are a cafeteria, bar, beverage store, petrol coupon sales, NPC Club for activities and tours, and the sports and recreation club. I was responsible for cash control and accounting of these activities. Originally, the accounting was performed using a manual system via ledger cards; however, we automated the system one year into my tour. We soon discovered that the system chosen by one of our many computer experts was overly complex and our cashier was unable to operate it without numerous errors. Therefore, we returned to a manual system in hopes of someday having the time to develop a simpler program. (The accounting for these activities could easily be accomplished via a spread sheet program.)

Cash control and inventory control were left to chance in these activities, and internal controls were based on trust for individual activity managers. With the exception of the beverage store, accounting in these activities was haphazard at best, and cost accounting and pricing were nonexistent. Many of the items in the bar and cafeteria were selling at a loss, while the managers were totally unaware of this fact. Transforming these activities into well run, profitable, self-sufficient entities was to prove almost an overwhelming task. Initially, we were able to improve accounting practices and internal controls through written guidance, close supervision and employing better personnel. However, we were only fully successful when the Chief of Administration got involved and provided the daily supervision that time did not permit my staff to provide. These entities became models for many other NATO organizations and generated sufficient profits for use in subsidizing NPC club and sports club activities.

Impressions

It's not often that one has the opportunity to work with people from 15 nations at one location. Working with and becoming friends with these people was the highlight of my tour. I couldn't have asked for a better staff than the one I was fortunate enough to have. In addition, a NATO assignment gives you a perspective and insight into the defense of Western Europe and an opportunity to perform in an environment different from anything you'll experience in your career. In this position you are the financial expert for the entire organization whose expertise is sought by the Commander and his staff, and you are in a one-deep, selectively manned position. The position challenges your versatility, adaptability, patience, tact and diplomacy, and your ability to persevere and get the job done. You are a very detailed technician and a leader/manager/supervisor who must represent your organization at very high level committee meetings. You are at once an AFO, Non-Appropriated Funds Accountant, Cost Officer, Plans Officer, Budget Officer, and Comptroller. Although your duty AFSC is 6736, it would probably be more appropriate as a 6756. As in most positions, this one is what you make of it—if you can stand out for your accomplishments while in NATO you can be successful anywhere.

The down side, and there is always a down side, is that nobody in the U.S. Air Force is aware of your existence. The people at NPC competed for recognition with the people who were visible by virtue of their interaction with and proximity to SHAPE Headquarters. This is a joint assignment that isn't really a joint assignment; in other words, the position is not designated as an approved DOD joint assignment. Another disadvantage is that you lose touch with people and developments in the Air Force and within the comptroller career field. Furthermore, the new Officer Evaluation System will be difficult to implement at the NPC because almost nobody really works for their rater. Unfortunately, in this type of assignment the isolation also creates problems. The lack of facilities and overall support causes severe morale problems and can impact on the productivity of the entire American community. Probably the situation that hurt morale the most was the long school bus ride without a monitor to ensure safety and good order. Although I was able to establish a Unit Fund through the Army Community and received funds for MWR for the first time ever, the school bus monitor continued to overshadow this support. The perceived lack of support was not limited to what the Army and DODDS were expected to provide; the Air Force Detachment First Sergeant and Commander exacerbated the situation by only visiting the NPC once every 3 or 4 years. At one point, the people at the NPC were very dissatisfied with the support provided by the detachment when it was announced that a recent inspection had rated them outstanding; in fact, they were given an Outstanding Unit Award partly as a result of their support.

In order to sum up my impressions concerning this assignment, there were two questions I had to ask myself. If I were given the choice again—whether or not to be the NATO Chief, Budget and Finance Section— would I want the assignment? Probably! If given the opportunity to do it over again, knowing what they know now, would my family want to go to the NPC? My family said they too would do it over again. Their decision as well as mine was based on the European experience and not the NPC itself. This assignment may not be the wisest career move, but in terms of growth, experience, friendships, travel, and closer immediate family relationships it's a good assignment!



Capt Kistner is a budget analyst at HQ SAC, Offutt AFB NE. He holds a bachelor's degree in business with majors in accounting, management, and industrial relations from Mankato State University, Mankato MN. He holds a master's degree in business management from Webster University, St Louis MO, and is a graduate of AFIT's Education With Industry Program in financial management. He has also completed SOS and ACSC. His previous positions include: Comptroller, AFO and Air Staff Banking and Contract Financing Action Officer. He is an active member of the Greater Omaha Chapter of the ASMC.

ACES HIGH

SMSgt (S) Ted H. Stovall
Cost Analyst
Directorate of Cost, HQ SAC
Offutt AFB NE



SMSgt (S) Stovall is a native of Charlottesville, Virginia, and enlisted in the Air Force in 1971. Before beginning his Air Force career he worked as a dental laboratory technician.

After completing basic training and the Cost and Management Analysis Course, he was first assigned to Davis-Monthan AFB AZ as a management analysis technician. He managed both the Wing and Combat Support Group Commanders' Management Systems and was the Wing Suggestion Monitor. In 1974, SMSgt (S) Stovall was reassigned to the 18th Tactical Fighter Wing at Kadena, where he performed management analyst and budget duties.

In December 1976 he was assigned to the Business Management Office at Headquarters Electronic Systems Division, Hanscom AFB MA. His major responsibilities included preparation and maintenance of statistical summaries for 12 major systems acquisition programs, such as the Air Force Satellite Communications System. His outstanding accomplishments were recognized through his selection on three separate occasions as the NCO of the Quarter by the Director for Communications and Information Systems. In July 1981, SMSgt (S) Stovall was again assigned to Davis-Monthan AFB as the NCOIC of the 836th AD, Cost and Management Analysis Office. In addition to his primary responsibilities, SMSgt (S) Stovall was the NCOIC of the Mobility Air Cargo Terminal and Reports of Survey Program Monitor.

In June 1983, Ted was assigned as the NCOIC of the 316th Air Division Cost and Management Analysis Office, Ramstein AB GE. He served on numerous committees that included the Joint Interservice Resources Study Group. He was promoted to master sergeant in May 1984 and recognized in the First Quarter Fiscal Year 1985 as the Air Division Senior NCO of the Quarter.

Since July 1986, SMSgt (S) Stovall has been a cost analyst for the HQ SAC Directorate of Cost. He brought a broad background and wide range of analytical and management skills to this assignment. He has superbly executed the full range of cost responsibilities to include preparation of command operating and support cost estimates for an Independent Cost Analysis (**ICA**) of the Military Microwave Landing System (**MMLS**). His superior job knowledge and experience were the keys to selecting him three times to represent SAC for the rewrite of the Air Force Cost Analyst Specialty Knowledge Test (**SKT**). SMSgt (S) Stovall is an outstanding professional who has received the Meritorious Service Medal and four Air Force Commendation Medals. He also was named the HQ SAC Cost Airman of the Year for 1987 and 1988.

SMSgt (S) Stovall is an active member of the American Society of Military Comptrollers and the Offutt AFB NCO Academy Graduates' Association. His personal dedication, motivation and professionalism have greatly impacted his coworkers throughout his career. He is an example of one of the best in the cost career field and is definitely ACES HIGH!

SSgt Melanie Hall
NCOIC, Customer Service
1st Tactical Fighter Wing/ACF (TAC)
Langley AFB VA



SSgt Melanie Hall has been going full-steam since joining the Air Force in May of 1979. Her selection as Langley AFB's nominee for the Twelve Outstanding Airmen of the Year for 1987 is the final proof of her dedication and professionalism, and is one of the many factors that make her ACES HIGH.

After completing basic training and the General Accounting Specialist Course at Sheppard AFB TX, she was assigned to the Commercial Services Section at RAF Alconbury UK. Her meticulous work resulted in a 99.9 percent error-free rate of processing **MILSTRIP** bills, despite her novice status. This led to her selection to work in the Accounts Control Area where she revamped the AVFuels Management Accounting System. Her outstanding performance led to her selection for cross-utilization to the Budget Office. By developing a thorough review of the excess supplies/equipment listing, she saved the 10th TRW thousands of dollars in their FY 84 budget. This resulted in her nomination to HQ USAFE as Budget Enlisted Member of the Year for 1984. By this time in her career, SSgt Hall was beginning to demonstrate the type of leadership that would propel her to becoming one of the very best of the enlisted force.

SSgt Hall's assignment to Langley AFB has really tested her leadership abilities. Assigned to the Commercial Services Section, her abilities were recognized as exceptional. She did a superior job as NCOIC of the Control Area and was awarded the Air Force Achievement Medal for her excellent work during the FY 86 close-out. This led to her selection in the Quality Assurance Area in a position normally held by a senior master sergeant.

Her accomplishments then led her to Military Pay where her no-nonsense approach to problems again saved the government thousands of dollars. Handpicked to become NCOIC of Customer Service, the excellence in leadership continues. Her outstanding performance in a large variety of areas emphasize her exceptional abilities as a leader and a manager.

SSgt Hall has been awarded the Air Force Commendation Medal and the Air Force Achievement Medal with one oak leaf cluster. She was the Comptroller NCO of the Quarter and winner of the Deputy Commander for Resource Management *Award for Excellence* for the second quarter of 1986. She has completed 52 semester hours toward a CCAF degree in financial management. She has completed the NCO Academy by correspondence and has graduated from NCO Leadership School. Her classmates at Leadership School recognized her leadership abilities and voted her the recipient of the *Esprit de Corps Award.* The Leadership School Commandant selected her to receive the *Commandant's Award.*

SSgt Hall's aggressiveness and ability to overcome adversity, despite the odds, are truly impressive. This NCO is the type of strong leader needed in today's Air Force.

Keys to Success for Comptroller Enlisted Career Field Development

by SMSgt John Futral

How did those at the top get to the top? Was it luck . . . skill . . . right time . . . right place? What are the keys to success?

In my position at the Air Force Military Personnel Center, I see many winners and it is obvious that most of our senior Comptroller people took a hard look at what it took to get ahead, then worked diligently to achieve their goals. The key word here is *goals*. Perseverance, determination and dedication, coupled with skill, helped today's winners get to the top of the career field.

There is no guaranteed path to success, but there is a general consensus among those who have achieved success regarding some guidelines which will significantly enhance your potential and improve your chances of success. It is naive to think everyone will always give 100 percent or make that extra effort in all endeavors, but that's your edge—to separate you from the rest and send you to the top. These guidelines are nothing new. I first heard them from a senior chief master sergeant in 1976. Over the years I have heard them echoed by other leaders in the Comptroller career field.

Some of the guidelines for you to consider are:

The most important job is the one you have right now. It trains you for greater responsibility, serves as the basis for your current Airman Performance Report **(APR)** [soon to be the Enlisted Performance Report **(EPR)**], and influences the programs and positions your supervisor feels you deserve. When the new Enlisted Evaluation System **(EES)** is implemented, the primary emphasis will be on your job performance. Become an authority. Your attitude and competence in today's job will significantly affect your future. By excelling in your job you demonstrate your readiness for increased responsibility.

Learn all you can about the career field. Don't be satisfied with just one facet of your career field. Study the manuals, ask questions, volunteer for schools; in short, take advantage of every learning opportunity. Show your self-initiative and gain across-the-board experience. The Comptroller Cross-Utilization and Training Program is an excellent way to learn more about the career field. Your co-workers and supervisors are excellent sources for obtaining skills to do the job. If you are the supervisor, take the time to get to know what each person in the section does and why. Once you become knowledgeable, don't be afraid to share the knowledge with others.

Look for new challenges. Just about the time your competence and skills overtake your job requirements, you may begin to feel "job stagnation." Search for new challenges. Look for ways to improve your job, the section, and the unit. Volunteer for different jobs. In almost every office there are those jobs that nobody wants, either because they are considered too difficult or demanding. Sometimes those jobs present the best challenge, the largest opportunity to excel, and the recognition for those accomplishments. Don't be afraid to volunteer for overseas assignments or special duty assignments, such as instructor duty. If you do volunteer for a new and more difficult position, be prepared to put forth the time and effort to be successful.

Keep your integrity. Your word is your bond. Always be honest with yourself, your peers, your subordinates, and your supervisors. Be sensible enough to admit when you're wrong and strong enough to stand up for what's right, even when it's not popular. Always remember your responsibility to the mission. If you make a mistake admit it, correct it, and learn from it. Remember, no one is perfect. The secret is to learn from your mistakes; however, don't make the same mistake twice. Know when to take a stand and when to gracefully move on to other issues, even if you don't totally agree.

Learn the assignment system. We are not talking nuts and bolts, but basic policies and procedures. The Air Force expects this of you. You may still be selected for an assignment you don't desire, but at least you'll understand the process. The objective is to match your desires with Air Force requirements. Too often Air Force members want to make Air Force requirements fit their desires, even if there is no such requirement. Remember, the mission always comes first. In the last few years we have had numerous changes in the assignment system as a result of budget reductions. Learn the new rules. By doing so, you will be better equipped to counsel other, as well as answer their questions on assignments. Your attitude and acceptance of the situation or assignment sets the example for others to follow.

Plan your "remotes"—don't just let them happen. At least one short tour within a 20-year career is inevitable. While we prefer volunteers, unfortunately nonvolunteers are regularly selected. This is especially true in the top four enlisted grades. It is pointless and frustrating to try avoiding them. The smart way is to determine at which point in your career a remote would be the easiest for you and your family. If you haven't started a family, maybe now is the best time. If it's important to be home for a high school graduation, why not get the short tour out of the way early? Be aware and plan ahead. Careful and deliberate planning is a must for military-married-to-military couples.

Be aware of assignment possibilities which may not be obvious. Comptroller folks are selected as instructors to develop course materials and attend publication rewrites. Other possibilities include major commands, separate operating agencies, recruiting support duty, the Air Force Academy, the Community College of the Air Force (CCAF), Standard Systems Center (SSC), and the Pentagon. All of these positions require highly qualified and dedicated people. These opportunities are not all inclusive. There are numerous opportunities for career development and expanding of your skills. The basis for selection to these jobs is your current and past performance. By excelling in your current job you increase your chances of being looked at and selected for one of these positions. Don't underestimate your capabilities. Strive for excellence.

Be a "whole person." Community activities, off-duty education, and professional military education are valuable additions to outstanding job performance. Working with the local populous helps the Air Force maintain good public relations with added personal benefits, such as increased patience, improved organizational skills, and dynamic leadership. Off-duty education improves communication skills, fosters an appreciation of new ideas, and teaches problem solving and time management. Working with civic, charity, and professional organizations increases understanding of many of the problems facing young airmen today. Don't make the mistake of over-extending yourself to a point where your job performance suffers. Off-duty endeavors are extensions of job performance.

Be visible. Be willing to demonstrate your unique skills, talents, and leadership in ways that give your supervisor an opportunity to know your capabilities both inside and outside the work environment. Accept those difficult assignments. Be willing to make suggestions at brainstorming sessions to solve office or unit problems. Set the example.

Be a team player. Be willing to work special projects in support of both official and nonofficial functions which help your section, unit, or base. Accepting and supporting the leader is essential to goal achievement. If you disagree with a decision let the boss know, but in private. After you have stated your position honestly and tactfully, listen objectively to the leader's reasons and position. If your logic and reasoning are sound you may be able to influence the decisions made. It is said: "The boss is always right." This is not always true, but remember that the boss has the ultimate responsibility for getting the job done. Results reflect not only on the boss and you, but on the entire group, unit, and base. The reputation of your section or unit depends on everyone working diligently toward a common goal. The better the communication and cooperation among the members of the team, the easier, faster, and better the job will be accomplished.

Be a leader. Volunteer your time, efforts, and talents. Give that extra 10 percent. Don't make easy decisions, make the right decisions. Take responsibility for your subordinates. Plan for their professional development. Listen to your people; objectively evaluate their suggestions, even if they differ from your own. Make yourself available to them to discuss problems, both professional and personal. Take the time to ensure your people are recognized and rewarded for what they do. Just as important, you must correct those who aren't meeting the standards. Don't be afraid to let someone know they aren't doing their best. Be fair and offer suggestions on how they can improve. Counsel and document. You may find this documentation extremely valuable when it comes time to deny reenlistment or recommend disciplinary action. Don't underestimate the capabilities of our young people. Many of them are just waiting for the opportunity to show leadership abilities. Delegate when it's appropriate. Expect them to make some mistakes. Be there for them, but don't make the decisions for them. If something goes wrong, accept the blame but don't pass it on. Nothing discourages a young energetic airman than to have the boss publicly tell the section or unit that the airman made the wrong decision. A private constructive counseling session is far more effective. Sometimes, it may be more appropriate to say nothing, especially if the subordinate has already realized the mistake and taken corrective action. Remember, you are the boss, the example, and you made the decision to delegate, knowing full well the capabilities and limitations of your subordinates. Keep in mind the fact that they are tomorrow's leaders and you have been given the responsibility to help them grow and develop.

Be Air Force. Always keep the job in perspective. There will be times in your career when you are asked to sacrifice for the good of the mission. Accept the tasking and give it your all, whether it's an additional duty, mobility tasking, or an official Air Force function, such as a Dining Out. It takes all of us to get the mission accomplished, regardless of career field or job. It's like a finely tuned automobile; if one part fails to function properly, the whole automobile suffers.

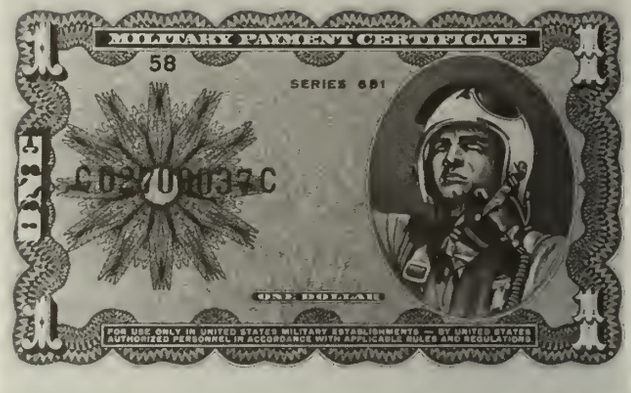
Walk with winners. There are outstanding enlisted personnel who consistently set the example for others to follow. Don't be afraid to ask for advice and guidance. The next step is to listen. You can and will be a future NCO leader by setting your personal standards high and establishing your goals now. The day will come when young airman will be asking for your advice. You will be their example to follow.

These guidelines, if followed, will improve your chances of success. They will not guarantee it, but then again, there are fews things in this life with a 100 percent guarantee. Good Luck!



SMSgt Futral is the Comptroller Functional Representative, Logistics Support Assignment Section, Airman Distribution Branch, Airman Assignments Division, Directorate of Assignments, HQ AFMPC, Randolph AFB TX. He is a Distinguished Graduate of the USAF Senior Noncommissioned Officer Academy, and holds two associate degrees from the Community College of the Air Force. Prior to his present assignment, he was NCOIC, Comptroller Wartime and Contingency Plans at AFAFC, Denver CO. SMSgt Futral is a member of the ASMC, AFSA, and AFA.





Military Payment Certificates

by Capt Jim H. Crumpacker

All of us, as members of the Air Force Comptroller family, are charged with taking care of "Military Money." The budget folks keep track of the money we can spend, cost analysis people determine how to most effectively spend it, finance troops actually disburse it, and the auditors occasionally show up to count it. Most of us think of "Military Money" as like any other kind of money, i.e., U.S. dollar Federal Reserve Notes or their Treasury check equivalent. For the most part, this thought process is correct. However, an important exception exists. The exception, unknown to many, is the Military Payment Certificate **(MPC).** The purpose of this article is to review what MPCs are and why they exist, and to briefly examine MPC administration, use, and history.

What and Why

Simply stated, MPCs are script (temporary paper currency) intended for use in designated overseas areas by U.S. authorized personnel as the official medium of exchange in U.S. military establishments. MPCs are denominated in U.S. dollars and fractions thereof—the value of which is fully guaranteed by the U.S. Government to authorized individual certificate holders.

First introduced to U.S. Military Forces on 16 September 1946, the MPC System was designed to achieve four objectives.[1] These objectives are to:

★ Provide a currency system for use by U.S. Forces stationed in overseas areas where U.S. dollars are not used.

★ Protect the U.S. Government's financial interests by providing a currency that prevents the unauthorized conversion of U.S. dollars to foreign currencies, as well as the accumulation of foreign currencies in U.S. accounts in excess of official requirements.

★ Protect the financial interests of authorized overseas personnel by safeguarding the value of personal funds derived from legitimate sources.

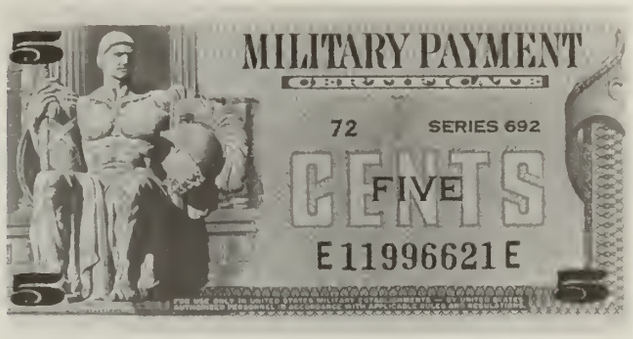
★ Prevent transactions that are detrimental to the best interests of the U.S. Government or the host government, e.g., transactions that violate local currency exchange regulations[2] or circumvent foreign imposed import and export tariffs.

Administration

MPCs can only be used with the express approval of the Assistant Secretary of Defense (Comptroller) who is responsible, in conjunction with other government agencies, for determining the feasibility of implementing or continuing the use of the MPC System in the overseas area(s) concerned. Many situations could cause implementation of the MPC System. Examples include:[3]

★ U.S. Forces are engaged in military or occupation operations where large amounts of U.S. dollars could fall into enemy hands.





★ A foreign government allied with the U.S. in military operations prohibits the use of U.S. dollars in their country, but will permit MPCs to be used instead.

★ The use of U.S. dollars in a foreign area could cause a weak and unstable local currency to lose both its purchasing power and appeal to the local population.

The Secretary of the Army is the designated administrator of the MPC System. In this capacity, the Secretary is responsible for activities such as budgeting and funding for the design, printing, storage and distribution of MPCs; inspection and testing the MPC System to preclude possible losses from fraud, counterfeiting, or mismanagement; and implementing policies and procedures concerning the acquisition, custody and use of MPCs. Although the Army is the administrator of the MPC System, the Air Force has a responsibility to control MPCs in its possession. Directive guidance regarding this responsibility is contained in **AFR 177-108,** *Paying and Collecting Transactions at Base Level.* **AFR 177-108** not only provides comptroller personnel specific policy regarding MPC accountability, but also covers situations such as MPC conversion for medical evacuees, impounding/confiscation of MPCs, etc. Incidentally, whenever MPCs are declared as legal tender all certificates of that series are accounted for as cash and subject to the same rules and procedures that govern the protection and use of public funds.

Use

In the MPC area, MPCs are the only currency authorized for use to disburse personnel pay and allowances, and conduct monetary transactions in military operated or controlled establishments. Examples of establishments which fall under this category include: (1) all Air Force, Army and Navy sales and service activities, (2) theaters and other entertainment facilities, (3) officers' and enlisted messes and clubs, and (4) military postal facilities (for the purchase and cashing of money orders, purchase of stamps, etc).

Service members, U.S. Government civilian employees, and U.S. citizens working for U.S. firms are paid in MPCs and are prohibited from holding U.S. currency or other "dollar instruments." However, U.S. citizens working for host country firms are paid in the local currency. Also, because host country laws and military regulations prohibit local citizens from holding MPCs, U.S. Government local national employees are paid in the local currency too. Authorized MPC holders who desire to make purchases on the local economy must exchange their MPCs into local currency at the accounting and finance office or other designated currency exchange facility. The amount and frequency of these exchanges are controlled by the overseas commander. Regulations prohibit the acceptance, transfer, or exchange of MPCs with individuals not authorized to possess and use them.

Occasionally, integrity of the MPC System is tested through an unannounced and strictly controlled MPC conversion.[4] Conversions are often necessary when MPCs have been discovered in the local economy (usually via black market activities), a majority of the MPCs in circulation are worn/mutilated, or counterfeiting activity has been detected. Conversions are designed to cause minimal disruption to normal operations, allow all legitimate holders of MPCs an opportunity to convert legally acquired MPCs without suffering a loss of purchasing power, and to preclude unauthorized holders of MPCs from participating in the Military Payment Certificate conversion program. After a conversion, the expired MPC series becomes worthless, thus hopefully discouraging unauthorized holders of MPCs from participating in MPC transactions.

History

Although not currently authorized for use, MPCs were in continuous use during the years 1946 through 1973. Thirteen series of Military Pay Certificates

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Military Payment Certificates . . . *(Continued)*

have been issued and two additional series (Numbers 691 and 701) are in storage for contingencies. MPCs have been used in at least 21 countries including Yugoslavia, Vietnam, Morocco, Libya, Korea, Northern Ireland, Germany, England, Cyprus and Austria.[5] In addition to currency type certificates, the Military Payment Certificate System has also incorporated the use of MPC checks, so don't be surprised if you're given one of these someday while deployed to some far-flung location. Hopefully you can find a military banking facility nearby to cash it.

Interestingly, the present day Military Payment Certificate System was not the first attempt to achieve the objectives discussed earlier. Before the introduction of MPCs, currency control books were used by the military on a large-scale basis. These books were equivalent to ration cards for currency. All currency transactions were supposed to be entered in the books which were subject to periodic audit to detect illicit transactions. Although the theory was correct, various internal control problems with this system caused it to fail and the need for a scrip currency became apparent.[6]

Conclusion

Military Payment Certificates are not only an exception to the way we usually view "Military Money," but they also represent a valuable tool available to accomplish many comptroller wartime objectives. Even though the MPC System was last in use 16 years ago (long before many of us entered active duty), we as members of the Air Force Comptroller family need to be aware of what MPCs are, why they exist, and know something about how they are managed and used. The reason why is obvious—Military Payment Certificates are a part of the Comptroller business and professional comptroller personnel should be familiar with all aspects of their business.

FOOTNOTES

1. **Department of Defense Instruction (DODI) 7360.5, *Military Payment Certificate System*, 14 June 1977.**
2. **The MPC System cannot be used to accomplish this objective unless the host government prohibits its citizens from possessing MPCs and agrees to police the prohibition.**
3. **DODI 7360.5.**
4. **An MPC conversion occurs when a reserve series of MPCs is issued to replace an in-use series.**
5. **C. Fredrick Schwan and Joseph E. Boling, *World War II Military Currency* (Port Clinton, Ohio: BNR Press, 1980), p. 112.**
6. **Fred Schwan, *Military Payment Certificates* (Port Clinton, Ohio: BNR Press, 1987), p. 13.**

Editor's Note

Captain Crumpacker collects all types of military monies. In addition to Military Payment Certificates, he has a special interest in World War II Japanese invasion money, Philippine emergency and guerilla currency, and officers'/enlisted club tokens and chits.



Capt Crumpacker is an Audit Manager, Financial and Support Audits Directorate, Support Services Division, HQ AFAA, Norton AFB CA. He is an AFROTC Distinguished Graduate, holds a BBA degree in finance from Washburn University, an MS in public administration from Troy State University, and is currently working toward Certified Internal Auditor designation. Capt Crumpacker's last two assignments were as Audit Team Leader and Assistant Audit Manager at Sheppard AFB TX and Ramstein AB GE. He is a member of the ASMC, AGA, and the Institute of Internal Auditors.



NOTES FROM THE:

Deputy Comptroller, Budget

Maj Gen G.W. Larson, Jr, Deputy Comptroller, Budget **Autovon 225-1875**

Budget Workshop

We held the FY 90 Budget Directors' Workshop at Andrews AFB MD, 28—30 March 1989. This was our first budget workshop since 1986 and 14 of the Major Command **(MAJCOM)** Directors of Budget attended. Presentations by the Comptroller of the Air Force and the Major Commands stimulated open and often lively discussion on a wide range of topics. Several open items resulted from the discussions, including an evaluation of the CBAS Financial Plan Exercise. All open items have been tasked to appropriate OPRs for resolution. Everyone agreed this opportunity to exchange ideas was the most beneficial part of the workshop. We look forward to having these workshops on a more frequent basis in the future.

FY 90 Operating Budget Review Committee

The Operating Budget Review Committee **(OBRC)** reviewed all FY 90 Financial Plans during June. All commands are commended on the outstanding job they did in explaining and justifying their programs. Although uncertainty still exists as to the timing and amount of the final FY 90 appropriations, the OBRC released as much funding as possible for command priority requirements. This should make it easier for the commands to plan their FY 90 budget execution and work funding problems early in the year.

CINC Budget Items of Interest

There are two areas of interest being worked today that directly involve component command Comptroller staffs and the Commanders in Chief **(CINCs)** they support. These two areas are the result of a recent OSD decision granting budget responsibility to CINCSOC and an earlier decision to track the budget execution status of selected CINC Integrated Priority List **(IPL)** items.

In February a HQ USAF working group, chaired by the Deputy Comptroller, Budget **(SAF/ACB)**, was formed to examine how the Special Operations Command **(SOCOM)** would manage the development and execution of its own budget, beginning with FY 92. Preliminary discussions centered on what programs SOCOM should budget and execute directly, and which ones should remain part of the centrally-managed Air Force programs (such as fleet-wide mods and spares, military personnel, depot maintenance, fuel, etc.). A memorandum of agreement on this topic is expected to be signed this summer. We will keep affected component command Comptrollers informed.

Tracking of IPL items was initiated as a result of a 31 December 1987 DEPSECDEF memo which directed the Services to track selected theater-specific small programs of interest to the CINCs. Fourteen Air Force programs were selected for tracking in FY 89. A mid-year execution review of these programs has been completed and provided to all command Comptrollers involved.

For the FY 90/91 budget, the Joint Staff again developed the IPL items to be tracked. The Air Force was directed to track 35 programs, while the Navy and Army were given 14 and 13 programs, respectively. The list of these programs has been provided to the commands with subsequent reports on budget enactment and execution to follow. The change in the number of IPL items between FY 89 and FY 90/91 was brought to the attention of the Joint Staff, with the Air Force stressing that our tracking system was not automated. It is our belief that the work load is not spread equitably among the Services. As a result, the Vice Chairman, JCS, proposed that for FY 92 and out, the number of programs to be tracked for any one CINC will be limited to five, of which no more than three will be from any one Service.

Expense/Investment Criteria

The FY 90/91 President's Budget includes a realignment of funds to implement a new policy for purchase of general purpose information processing equipment. Under current Air Force policy, the type of money used to purchase ADPE is determined by applying the expense/investment dollar threshold (currently $15,000) to the component parts of a system. Effective FY 90, the dollar threshold will be applied to the total system cost. OSD transferred the necessary funds by Program Budget Decision action from O&M to the Other Procurement account for FY 90 and beyond. The systems approach was directed by Congress and applies to all communications and computer systems. **AFR 172-1** will be revised to include the new policy guidelines.

1989 ASMC Air Force Individual Award Winners

First Place—*Distinguished* Second Place—*Meritorious*

Award	Major Command Headquarters or Higher	Unit Under Major Command
	COMPTROLLER/DEPUTY COMPTROLLER	
Distinguished	**Not AF**	**Not AF**
Meritorious	**Col Bronislaw P. Prokuski, Jr** HQ USAFE/AC, Ramstein AB GE	**Not AF**
	AUDITING	
Distinguished	**Not AF**	**Mr Tommy L. Morris** AFAA/AUDGN, Robins AFB GA
Meritorious	**Ms Cindy G. Aydt** Det 730 (AFAA), Scott AFB IL	**Ms Patricia E. Branch** AFAA Area Audit Office, Tinker AFB OK
	BUDGETING	
Distinguished	**Maj Darrell P. Wagner** HQ USAFE/ACBOS, Ramstein AB GE	**Not AF**
Meritorious	**Capt Daniel L. Dannenmueller** HQ SAC/ACBO, Offutt AFB NE	**Not AF**
	EDUCATION, TRAINING & CAREER DEVELOPMENT	
Distinguished	**Capt David F. Cortez** HQ ATC, Randolph AFB TX	**Not AF**
Meritorious	**SMSgt Franklin Tervin**	**Not AF**

ANALYSIS & EVALUATION

Distinguished	**Capt Alan A. Wolosz** HQ USAFE/ACC, Ramstein AB GE	**Not AF**
Meritorious	**Capt James E. Manker, Jr** HQ TAC/ACCC, Langley AFB VA	**1st Lt Bryan D. Turner** ASD/RWPE, Wright-Patterson AFB OH

ACCOUNTING & FINANCE

Distinguished	**Not AF**	**Not AF**
Meritorious	**MSgt Michael R. Allison** HQ PACAF/ACFE, Hickam AFB HI	**Ms Judy C. Johnson** 363 TFW/ACF, Shaw AFB SC

COMPUTER SCIENCE

Distinguished	**Mr James P. Farley** AFAFC/MPJC, Denver CO	**Mr Kenneth R. Kirby** 1 TFW/ACFX, Langley AFB VA
Meritorious	**Not AF**	**Mr Ronald R. Davis** OO-ALC/SCRE, Hill AFB UT

RESOURCES MANAGEMENT

Distinguished	**Ms Patricia M. Campbell** HQ TAC/DRCP, Langley AFB VA	**Mr Warren D. Stout** 507th TAC Wg/RM, Shaw AFB SC
Meritorious	**1st Lt LaTessa D. Dotson** HQ AFCC/ACX, Scott AFB IL	**Capt Rakesh N. Dewan** BMO/ACP, Norton AFB CA

MANPOWER MANAGEMENT

Distinguished	**Not AF**	**Not AF**
Meritorious	**Capt David M. Stankich** HQ ATC/ACCEB, Randolph AFB TX	**2d Lt John R. Ives** 57 AD/LGX, Minot AFB ND



NOTES FROM THE:

Assistant Comptroller, Accounting & Finance

by Maj General Charles D. Metcalf **Autovon 926-7461**

Civilian Personnel Liaison in the Directorate of Network Operations (AFAFC/DO). Did you know that AFAFC/DO has an individual dedicated to working civilian personnel issues for the accounting and finance **(A&F)** network? This position helps ensure effective utilization and improvement of A&F network civilian personnel resources; serves as liaison between A&F and Headquarters Air Force Civilian Personnel, and the Office of Personnel Management; and provides direct assistance to the network on civilian personnel issues. To accomplish its goals, AFAFC/DO participates in studies on new personnel concepts and systems. They also develop standardized position descriptions and performance plans for network civilian positions. During the last year, AFAFC/DO was instrumental in establishing a new position management structure in the civilian payroll area reflecting the impact of new workload taskings while ensuring adequate compensation for the associated increased responsibilities. The result was an upgrade of approximately 45 civilian payroll positions Air Force-wide. The accounting and finance civilian work force now gets their "day in court." The Directorate of Network Operations is proud to provide this advocacy in every area of base accounting and finance.

Security Assistance Accounting Center. AFAFC is making significant progress in the area of Foreign Military Sales **(FMS)** Trust Fund management. In July 1988, the Deputy Secretary of Defense directed the Air Force, as Executive Agent for FMS, to design, develop, and implement a central accounting system. We formed a Program Management Office **(PMO)** to direct implementation of the Security Assistance Central Accounting System **(SACAS)**. The system will comply with all applicable directives and functional requirements. It will also incorporate reporting and financial controls deficient in the current system. During the systems development process, we are also undertaking short-term efforts to correct Trust Fund out-of-balances and add accounting controls to the current system—the Defense Integrated Financial System **(DIFS)**. Two significant cash control software processes have been implemented and aggressive reconciliation efforts by Army, Navy, and Air Force organizations have resulted in a continual downward trend in unreconciled out-of-balances. Further short-term budget and performance controls are scheduled to be implemented within the upcoming year.

Voucherless For- and By-Others Travel. The subsystem, which has been under development and testing for a seemingly long time, is now a reality at 24 bases. The system eliminates the mailing of hardcopy vouchers by transmitting the data via AUTODIN to AFAFC and accountable stations, reducing the transit time from several weeks to a few days. We performed Evironmental Systems testing **(EST II)** at 10 bases from August 1987 until May 1988. Worldwide implementation, initially scheduled to begin in June 1988, was delayed because of needed program enhancements and unforeseen communication problems. Although progress seemed slow, we resolved many communication problems and "plowed new ground." The voucherless travel subsystem transmits, receives, and processes a variable length record. We believe the delay paid dividends because we have a better system and a better training guide to aid implementation. The system was implemented at 14 additional bases in March 1989 without on-site AFAFC or Headquarters Standard Systems Center assistance. The addition of 14 bases will further reduce the hardcopy vouchers mailed to AFAFC and accountable stations. Incremental implementation is scheduled for completion by January 1990 and will ultimately eliminate mailing and processing over 60,000 hardcopy vouchers monthly. The system is the first of several other voucherless systems planned for the future. Our sincere thanks to those commands and bases who worked so hard to help us test and implement the voucherless travel system.

Stock Fund General Officer Steering Group (SFGOSG). AFAFC recently hosted the newly formed SFGOSG. The SAF/AC-directed committee identified steps needed to ensure maximum use of available stock fund obligation authority to best satisfy customer needs while precluding over-obligations and negative cash balances. With the support and ideas of the HQ AFLC Task Force (a command-level Blue Ribbon Panel) and of involved SAF and USAF personnel, the SFGOSG approved a number of both short- and long-term recommendations. Some of these actions include developing an automated spreadsheet to better control obligation, commitment, and demand targets; involving stock fund managers in trial balance review and reconciliation; providing additional MAJCOM AC/LG financial training; and revising the stock fund Material Acquisition Control Record and other management reports to be more responsive, accurate, and timely. The AC community is revitalizing its management role in stock fund financing. As financial advisor, AC is committed to developing quality reports and providing sound analyses and advice to stock fund managers. The SFGOSG will continue to meet to develop additional long-term policy and system remedies. Our thanks to those who have already contributed greatly to this endeavor.



NOTES FROM THE:

Deputy Comptroller, Cost & Economics; Comdr, Air Force Cost Center

Col D.G. Olsen, Deputy Comptroller, Cost & Economics; Cmdr, Air Force Cost Center **Autovon 227-5311**

The Privatization Program

The privatization program, involving projects that rely on private sector resources and knowledge for the delivery of facilities and/or services, is currently undergoing a thorough review at the Air Staff and Secretariat. The privatization "Program Management" and "Policy and Procedures" pamphlets are nearing completion of the coordination process. They will then be distributed to MAJCOM and field privatization focal points, including Cost Analysis offices. We have had excellent communication between the Economics and Financial Management Division **(SAF/ACCE)** and MAJCOM Cost Analysis offices on privatization issues that are continually surfacing. SAF/ACCE will continue to work with the other Air Staff and Secretariat privatization points of contact regarding comptroller interests as this program evolves.

Selected Acquisition Report (SAR) Improvements

We have recently completed the annual SAR update. This cycle, the Air Force presented results of the FY 90—91 President's Budget for 34 SARs to Congress on 10 March 1989. The 30 June 1989 cycle updates the by-exception (5 percent change) SARs resulting from the submission of the FY 90—91 Amended President's Budget. Although the final results of the annual submission were satisfactory, it was apparent again improved SAR processing is possible. To that end, we are exploring enhanced word processing packages that would allow the introduction of spreadsheets and graphics. I would also like to see everyone in the same software to facilitate the submission/coordination process. In the area of reformatting the SAR, OSD is currently reviewing a Navy proposal to combine elements of the SAR, Unit Cost Report, Unit Cost Exception Report, and Congressional Data Sheets into a new SAR. We do not think the Navy proposal has all the answers in it, and will be providing OSD with our own thoughts shortly.

Comptroller Role in Cooperative International Programs

We convened a working group to do a thorough review of the Comptroller's role in International Programs authorized by *Section 27* of the *Arms Export Control Act*. The law gives the United States the authority to enter into agreements with international partners to codevelop and coproduce joint military requirements on a shared cost basis. In the past, the Security Assistance Division **(SAF/ACCS)** has supported the negotiation process for many of the Air Force programs which have been candidates for multinational development and/or production. Our group found that we could improve on financial policy and the documentation of precedents for the financial issues which typically arise as the international agreements are negotiated. The group has developed proposals which should clarify organizational responsibilities and should speed the issuance of guidance for future negotiations.

Cost Center

In the past 3 months the Cost Center completed two "roadshows," one for the Deputy Comptroller, Cost and Economics **(SAF/ACC)** staff and one at HQ ESD sponsored by HQ AFSC. The purpose of the roadshows is to: demonstrate and train cost analysts in the use of various center developed tools and techniques; make everyone aware of ongoing Cost Center efforts; and invite participation and suggestions for future research project development. The roadshow format includes an overview briefing followed by a series of training workshops and demonstrations.

A relatively new initiative started at the Cost Center is the establishment of a "Cost Management Architecture." Its purpose is to serve as a roadmap of ongoing planned research and projects sponsored by the Cost Center, as well as those of the major commands. Rather than be directive in execution, its function is to provide a collaborative integration of individual research effort to help reduce duplication and foster synergy between and among the Cost Center and MAJCOMs.

The Cost Bulletin Board continues to expand its services to the Cost community. It now contains five conferences for specific areas of interest including: cost job vacancies; economic analysis; risk and uncertainty; artificial intelligence; and cost issues. Although the bulletin board serves also as an informal means for communicating information, everyone is reminded that it is *For Official Use Only*.

Functional Review of Cost Analysis

The functional review of **FAC 1520**, Cost Analysis (base level, operating commands only), is nearing completion. The review officially began in October 1988 and the final report is scheduled for release in September 1989. During the last several months, over 100 host base-level cost analysis offices completed in-depth questionnaires and eight bases were visited to identify the core workload. Recently, representatives from AFCOMPMET, SAF/ACCE, MAJCOMs, and selected bases met to analyze the data collected. MAJCOM Cost Analysis representatives are presently working with the Manpower community to identify additives which will be combined with the Air Force core to determine a manpower standard.



NOTES FROM THE:

Deputy Comptroller, Financial Policy and Banking

Mr Gary W. Amlin, Deputy Comptroller, Financial Policy and Banking **Autovon 227-9578**

Appropriated Fund (APF) Support of Morale, Welfare and Recreation. Congress approved the list of remote/isolated locations that will be authorized Category B level of APF support. We plan to issue implementing instructions to MAJCOMs this month (July 1989). In April, additional guidance was issued that redesignated Category D, *Business Activities*, as Category C, *Revenue-Generating Activities*; prohibited allocation of unused or minimally used open mess/club facilities to a Non-MWR facility code; authorized payment of life guards for open mess/club pools designated as recreation pools; deleted child care programs that are not center based, such as family day/home care or referral services, from the MWR program; and clarified payment of transportation of goods overseas. In the near future, guidance will be issued for minor construction, repair and maintenance projects funded by APF, NAF, or a combination of both. Details will include costs that must be reimbursed by NAF.

Point of contact is **Mr Jeff A. Arrington, SAF/ACRS, AV 227-6410.**

Review of Overseas Military Banking Program. The 1989 Defense Authorization Act required the Secretary of Defense to determine the feasibility and develop an implementation plan to transfer the administration of the Overseas Military Banking Program **(OMBP)** from DOD to military exchanges, such as the Army and Air Force Exchange Service **(AAFES)**. A Review Group with representatives from the Office of the Secretary of Defense and the military Services recently reported its findings and recommendations to the House and Senate Committees on Armed Services.

It was the consensus of the Review Group that a transfer of program administration from the Office of the Secretary of Defense to AAFES is possible, but not feasible in the short run. The primary reason is the current cost of the OMBP, estimated at $26.2 million for fiscal year 1989, is well beyond what AAFES might save through their management improvements. AAFES' assumption of the OMBP would serve to drain nonappropriated funds available to support MWR activities. DOD and AAFES agreed improvements are needed to reduce program cost before any transfer of program administration.

The Review Group recommended a "Program Objective" in which: *Ideally the U.S. Government should not underwrite or provide direct appropriated fund support to subsidize banking operations*. In addition, the Review Group identified a "safety net" of financial services that meets the minimum needs of DOD personnel, particularly junior enlisted personnel. This safety net includes Lifeline (low cost, low transaction) checking accounts, check encashments, and foreign currency conversions. Fees charged for these services should be comparable to fees charged in the United States for like services. The availability of additional services, products, and locations would be more attuned to free market forces, allowing the contractor greater freedom in the decision-making process.

The Review Group recommended a three-phase approach. *Phase I* (FY 1990) is the adoption and announcement of the program objective stated above.

Under *Phase II* (FY 1992) cost-plus contracts would be changed to service type contracts. This may require underwriting contracts with annual fixed fees that decline to zero within a specified timeframe. A limited number of areas to pilot self-sustaining franchises would be identified. By FY 1994 an evaluation would be completed to ascertain the advisability of (1) converting service contracts and franchise pilots to fully self-sustaining operations and (2) transferring program administration to AAFES.

During *Phase III* (FY 1995) the remaining program changes would be implemented consistent with results of the *Phase II* evaluation.

Point of contact is **Mr Richard Webb, SAF/ACRB, AV 227-2657.**

Management Comments on Audit Reports. On 21 March 1989, Ms June Gibbs Brown, the Inspector General, Department of Defense **(DOD IG)**, issued a memorandum throughout the Department of Defense requesting the submission of timely management comments on audit reports. Further, she indicated that DOD IG draft audit reports would be published *without management's comments*, if they were not received during the 60-day response period. In reply to the DOD IG request, SAF/ACR sent a memorandum to all MAJCOM, SOA and DRU Comptrollers, as well as all Audit focal points, reiterating the importance of timely responses to all audit reports.

The 60-day response period gives the Air Force an opportunity to provide balance to audit reporting and express their views on important issues. It does not reflect well on the Air Force to have audit reports published without management's comments. In fact, the absence of comments may draw *more* congressional interest to an audit report.

Point of contact is **Mr Dennis Schilcher, SAF/ACRA, AV 227-6051.**

Expanded Use of Credit Cards for Collections. In order to speed up the flow of funds to the Treasury, Mellon Bank and SAF/ACR officials signed an agreement in April for Mellon to process **VISA** and **MasterCard** charges on behalf of the Air Force. (The test with another bank averages just over $23,000 per month in collections at our three test sites.) With Mellon Bank the Air Force will expand its current test to include the Charleston AFB MAC passenger terminal and the Accounting and Finance Office at Maxwell AFB.

Point of contact is **Mr Michael Weber, SAF/ACRB, AV 227-4638.**



NOTES FROM THE:

Assistant Comptroller for Plans

Col Alex Graham, Assistant Comptroller for Plans **Autovon 227-9992**

It Wasn't Raining When Noah Started Building an Ark

I wish I had coined the above saying, but I didn't. However, it is most appropriate for Air Force Comptroller planning at this particular time. A lot is going on in our business, but more importantly, a great deal of uncertainty and many unknowns exist on every hand. This environment complicates planning efforts and demands increased communication and coordination throughout the Comptroller community. Maybe by the time this edition of *The Air Force Comptroller* is published, some of the issues will be more visible and more clearly defined.

Although raindrops may not be falling on our heads, there is plenty of evidence in the atmosphere that we could soon be involved in anything from a spring shower to a real gully-washer. For one thing, there are storm clouds of further DOD-wide manpower reductions. The size and timing of the reductions are not known, and how they will specifically affect us is uncertain. From past experience we know that support staffs tend to take proportionately larger cuts—THAT'S US. We must anticipate this and begin planning to accommodate it. Some innovative thinking will be necessary since we have about squeezed the turnip to a powdery pulp.

Another cloud that is nearer and better defined is the base reduction and realignment program. There is little doubt that some action in this area will be taken. The funding and timing issues have to be resolved, but the overall planning must start now. We have at least two sides to our planning. First, we have to be concerned with the "big picture" of funding the construction, moves, commissioning, decommissioning, etc. Then, we have to deal with the internal Comptroller management issues of transitioning accounting, funding, and other support activities. A goodly amount of effort will be required to have things go right.

Here at the Secretariat we have planning challenges of our own. The reestablishment of the Assistant Secretary for Financial Management will be the second major reorganization in 2 years. Determining responsibilities, organization structure, lines of communication, working relationships, etc, etc, etc, will tax the creativity, dedication, patience and sense of humor of a great many people. As of now (mid May), we have little idea of how this alteration of the senior Comptroller staff will impact on MAJCOM and below functions, structures, and responsibilities. Don't be caught off guard or asleep at the rudder for we have to keep the ark afloat and on course for a lot more than 40 days.

The cloud of wartime planning has a few lightning bolts that keep us jumping and on the move. Every time we think we know the ground rules and the schedule, someone hands us a new program. In late April, we were informed that the FY 89 **FORSIZE**, which we thought was moving to FY 90, was back on for FY 89. Fortunately, AFAFC/CWX had run a trial Base Level Assessment **(BLA)** and performed our own Comptroller Overseas Functional Assessment **(COFA)**, because these will be the foundation for our participation in the FORSIZE exercise. Unfortunately, completion of the theater specific Concept of Operations **(CONOPS)** will not be completed for this cycle. Pressures of justifying and defending our wartime manpower requirements continue to delay this project—one that will eventually become the backbone of our wartime plans.

If there is an area where the rain is upon us, it's Comptroller automation. We are in the midst of implementing some systems, such as **System 2200**, and have a number of major projects in various stages of development. Automation has obviously impacted the way we do business and will continue to have a dramatic impact on what we do and how we do it. We must begin thinking and planning now, at all levels, for the changing roles Comptroller staffs will assume. At the heart of all this is the pressing requirement for Systems Management. The sensitivity of our data and processes demand we become actively involved in internal controls, data integrity, and system security. The real world stories about system infiltration we frequently read about should convince us that we all must be involved, but that unless someone is put in charge, no one will be in charge. Some initial planning and preparation has been acomplished, but we have much, much more to learn and do.

Having addressed those clouds that we can see, what is really out there where we think there is blue sky? Noah supposedly had a "Still Small Voice" warning him, directing him, encouraging him. . . . Who or what do we have? We will have to draw our insight from the events happening in the world around us—analyzed, interpreted, and projected into that very uncertain and unknown future. Will the Cold War with the USSR end? Will China become a democracy of some variety? Will the American people support defense or the homeless or education or other non-defense programs or some radical combination of all? We must try to anticipate our environment and plan for it the best we can. If we wait for the thunder and lightning and the first drops of rain, we will again react rather than plan, and the outcome may not be as successful as Noah's. Now we need to begin assembling those rebels that are willing to suffer some ridicule and start gathering Gopher Wood. The challenges and opportunities are certainly present.



NOTES FROM THE:

Auditor General of the Air Force

by Mr John W. Boddie **Autovon 876-4071**

The Audit Committee in the Air Force

To provide the best possible services, an audit organization must know its client. Likewise, the value of audit services is influenced by how well the client knows the audit organization. The Air Force Audit Agency **(AFAA)**, by maintaining a resident staff at most major installations and by aligning itself along major command **(MAJCOM)** lines, puts a high priority on promoting this mutual awareness.

Of course, "knowing" requires "communicating." That is why I encourage initiatives that help the AFAA communicate with Air Force leaders. One such initiative is the audit committee. A brief case study of the PACAF Audit Committee demonstrates how the AFAA strives to know, and then meet, the needs of field commanders. As will be apparent, the audit committee is very much an evolving concept.

Beginnings of the PACAF Audit Committee

The PACAF Audit Committee, the first such MAJCOM committee in the Air Force, initially met in February 1986. The Vice Commander in Chief chaired the committee, composed primarily of HQ PACAF Deputy Chiefs of Staff **(DCSs)**. A single page charter was approved at that February meeting.

These charter excerpts convey the committee's expectations: *produce dialogue...enhance communication...permit understanding of AFAA efforts...contribute to effective oversight of command interest audits.* Over the ensuing 3 years, the charter has not changed. However, the way the committee operates has changed.

The Committee Evolves

At that first meeting, the committee received briefings on audits, discussed audit rquests from the DCSs, and considered how it should operate. The committee rejected a proposal to establish a working group below the DCS level. This was the first of many steps the command took to make the committee efficient as well as effective.

For example, later in 1986, a change in membership made the composition of the PACAF Audit, Inspection, and Investigation Council the same as that of the Audit Committee. The command decided to combine the two meetings to save time and effort. Two combined meetings were held before the council was discontinued. However, the command retained the Audit Committee. The key reason was the AFAA's responsiveness to command requests.

AFAA auditors at three PACAF bases were already applying requested audits in the Comptroller and Civil Engineering areas. Financial and quality-of-life issues, important to senior leadership, were receiving independent assessments that the command itself could not provide. Even so, by late 1987, a new Vice CINC saw a way to improve committee operations.

Time and Focus

Committee meetings were lasting about an hour, with most time spent discussing priorities—an activity the Vice CINC did not find productive. His solution focused on involving DCSs earlier in the audit planning process. He wanted DCSs to have an opportunity to formulate PACAF-recommended priorities, which he would approve and communicate to the AFAA. His goal was to refine, not abandon, the audit committee concept. In fact, he insisted the committee meet every 6 months, but for no longer than 20 minutes.

In response, the AFAA Representative put together a package of planned audits by location. Most had been discussed with installation commanders as part of the AFAA's annual planning process. However, HQ PACAF had not provided its perspective. The package gave the command's leadership that opportunity, and they took advantage of it. They not only recommended different priorities, but also increased their own requests.

Mutual Awareness

In the past year, under the leadership of another Vice CINC, the audit committee has further evolved into an efficient and effective vehicle for communicating audit needs. This year the AFAA will complete over 20 audits in 7 functional areas that respond specifically to PACAF Audit Committee requests. The mutual awareness has increased as well.

For instance, at one meeting, the Vice CINC stressed the importance and value of the AFAA's independence. At another, he acquainted committee members with how audit surveys help assure the AFAA's resources are used only in areas warranting further review.

I see all of this as evidence that the AFAA and Air Force leaders are getting to know each other better. Most MAJCOMs have audit committees, and those that do not are employing other means to keep productive, two-way communication flowing. I am convinced that the "communicating" and the "knowing" will assure the Air Force receives the best possible audit services. That benefits us all.



NOTES FROM:

Headquarters Standard Systems Center

by Mr Pat Foley **Autovon 446-4181**

I would like to bring you up-to-date on the new civilian pay system, the *Air Force Standard Civilian Automated Pay System* **(AFSCAPS)** which was converted to execute under the new **Unisys** operating system, **SB3**, at Randolph AFB in June 1989. During the SB3 testing, the system performed better than ever due to improvements to the database design and corrections to functional discrepancies. In August, we will field test AFSCAPS at Moody AFB. The purpose of this test is to ensure our implementation/conversion instructions are clear enough for the pay office and data processing center to implement the system without our on-site assistance. We will provide the results of this test to the MAJCOM implementation teams during our MAJCOM training seminar in September. The MAJCOM implementation teams (except USAFE, PACAF, and AFLC) will implement AFSCAPS at their lead sites in November and continue with their remaining bases from January through November 1990. Implementation for USAFE and PACAF will begin in mid-1990, allowing us time to support the CONUS base implementations and to further evaluate overseas variables that are not present at CONUS sites. Prior to implementing AFSCAPS, AFLC bases will merge their two pay cycles into one. We will assist AFLC with the merge and their implementations beginning in February 1990. AFSCAPS is targeted to be fully operational by November 1990.

We have also been receiving some encouraging news relating to user acceptance of the *Command Budget Automated System* **(CBAS)**. Interest in the use of CBAS really escalated with the preparation of the FY 90 financial plan. Since the January 1989 release of CBAS financial plan software, the phones are ringing, and we have been able to assist many users in both loading the software and in using CBAS. We sent two personnel to Keesler in February for 2 weeks to train the major command attendees on the use of CBAS financial plan software. Unfortunately, since the **System 11s** were installed, most users have not had time to use the system and have forgotten much from the initial training; many also got a bit rusty on the use of **MAPPER**. The training sessions at Keesler went very well and most left there feeling much more confident about using the system.

There are two items that I would like to discuss that directly relate to our efforts to improve the level of service and responsiveness to our customers.

The first area is SSC's "window-to-the-world." The Field Assistance Branch **(FAB)** is a 24-hour, 7-day per week "customer assistance" operation. Its primary purpose is to resolve computer processing problems experienced by data processing centers or functional users of the automated processing systems.

Each call to the FAB is handled on a first-come, first-served basis with the exception of overseas calls. Overseas calls receive first priority due to the difficulty of placing these calls.

A FAB controller identifies the caller's problem and researches all available sources to provide a resolution. The first source consulted is the diagnostic database maintained by the FAB. The diagnostic database is a file of all valid problems and solutions which resulted in a proven "fix." In other words, a resolution to the problem has been identified which will produce the same result at all bases. If the caller's problem is not contained in the diagnostic database and the controller is unable to resolve the problem in the FAB, he contacts the responsible programmer or functional analyst for assistance.

In addition to the diagnostic database, the FAB also maintains a historical database which identifies all calls received during the last 12 months. A copy of the historical database file is sent to each MAJCOM monthly, and a copy of the diagnostic database file is sent to data processing centers each month on the regular block release.

These folks are there to assist you, so give them a call at **AUTOVON 446-5771.**

Second, if you have had a database problem within the previous 3-4 months, you may already be aware of a new capability that we now have available. In March 1989, we installed the equipment necessary to "dial-up" our customers in the field. Using a modem, a **WATS** telephone line, and a computer terminal we can now directly sign-in to your local **U1100** computer from Gunter AFB. We have already proven the dial-up systems effectiveness with problems ranging from validating a civilian payroll database to realigning the database pointers on a Commissary System database. This new dial-up capability will greatly enhance our ability to respond to your data processing needs and provide a means to effectively solve any applicable database problems you may encounter in the future. Actions have already been completed to facilitate access permission from your local data processing center if the need should arise.

This is our way of providing you in the Comptroller community the best service available for resolution of current processing problems.



NOTES FROM:

The Colonels' Group

by Maj Bob Green Autovon 487-6951

1989 Manning Update

In the January issue of *The Air Force Comptroller* magazine we discussed projected 1989 O-6 Comptroller manning and some of the initiatives underway to help alleviate the situation. I'm happy to report good success, and the manning picture is now looking much better than earlier projections. As of April 1989, three former comptroller colonels have been "returned to the fold" (with a fourth being worked); and three colonels with no previous comptroller experience who have the appropriate background/experience are being worked to comptroller positions. Also, worldwide O-6 comptroller authorizations have decreased from 107 to 100 this year as a result of MAJCOM/Agency reorganizations. These seven authorization reductions, coupled with the gain of six or seven colonels from other AFSCs, will offset the 11 known retirements that we have (plus the inevitable one or two unprojected losses), and we will maintain our assigned/authorized rate at about 91% going into the July Colonels Promotion Board. This is not as high as we'd like, of course, but considerably better than some earlier predictions of "below 80%." A favorable Colonels Promotion Board will help even more.

Colonel Authorizations. I am frequently asked to repeat the listing of worldwide comptroller colonel authorizations published in the April edition of this magazine. Here they are, freshly updated for 1989, complete with the latest known changes and just in time to start updating your **AF Form 620**s for next year!

Alaskan Air Command Elmendorf AFB (1)	**1**
USAF Academy USAFA CO (1)	**1**
U.S. Air Forces in Europe Ramstein AB (4)	**4**
AF Accounting & Finance Center Lowry AFB (7), Pentagon (1)	**8**
Air Force Logistics Command Hill AFB (1), Kelly AFB (1), McClellan AFB (1), Robins AFB (1), Tinker AFB (1), Wright-Patterson AFB (4)	**9**
Air Training Command Keesler AFB (1), Lackland AFB (1), Randolph AFB (4), Sheppard AFB (1)	**7**
Air University Maxwell AFB (2)	**2**
Headquarters Air Force Reserve Robins AFB (1)	**1**
SAF/Headquarters USAF Pentagon (15)	**15**
Air Force Systems Command Andrews AFB (4), Arnold AFS (1), Brooks AFB (1), Edwards (1), Eglin AFB (1), Hanscom AFB (2), Los Angeles AFB (2), Patrick AFB (1)	**13**
Military Airlift Command Scott AFB (6)	**6**
Pacific Air Forces Hicham AFB (3), Yokota AB (1)	**4**
Strategic Air Command Offutt AFB (4)	**4**
Tactical Air Command Langley AFB (4), Nellis AFB (1)	**5**
Electronic Security Command Kelly AFB (1)	**1**
AF Communications Command Scott AFB (1)	**1**
AF Inspection and Safety Center Norton AFB (1)	**1**
Air Force Audit Agency Langley AFB (1), Norton AFB (4) Offutt AFB (1), Ramstein AB (1)	**7**
USAF Military Personnel Center Randolph AFB (1)	**1**
Air Force Space Command Peterson AFB (2)	**2**
Air Force Cost Center Arlington VA (2)	**2**
Air Force District of Washington Bolling AFB (1)	**1**
Air Force Elements Europe NATO, Brussels BE (1)*	**1**
Other Air Force Elements AAFES, Dallas TX (1); DNA, Kirtland AFB (1);* USSOCOM, MacDill AFB (1)*	**3**
Total Positions	**100**

* *Joint Duty Authorizations*

Notice that under the new joint rules, three positions (NATO, DNA, and USSOCOM) are designated joint duty authorizations **(JDAs)**. The AAFES position, although in a joint agency, is not coded JDA and the incumbent does not receive joint credit. If I can answer any further questions concerning these billets, give me a call.

(*Note:* In September 1989 I will begin making a "strawman" list of projected summer 1990 vacancies.)



NOTES FROM THE:

Comptroller Officer Assignments Section

by Capt Tom Hicks **Autovon 487-5031**

Overseas Assignments

It is time again to look to our overseas assignment requirements. The listing below is our current projection of the **calendar year 1990** overseas positions that must be filled. Such things as tour extensions, curtailments and intra command reassignments will cause some changes to the list. I've listed the authorized grade for each position, but grade substitution is likely in many cases. We will be sourcing officers this summer, so if you are interested, complete an **AF Form 90** and give us a call.

Grade	*Location*	*Timing*
Comptroller SQ CMDR (A0056/6756)		
Lt Col	Osan	9006
Lt Col	Ramstein	9006
Lt Col	Alconbury	9007
Lt Col	Bitburg	9007
Lt Col	Hahn	9007
Lt Col	Kunsan	9007
Lt Col	Elmendorf	9008
Lt Col	Incirlik	9009
Lt Col	Lakenheath	9009
Accounting and Finance (6716/6724)		
Lt	Keflavik	9001
Lt	Yokota	9003
Lt	Torrejon	9003
Lt	Lindsey	9003
Lt	Osan	9005
Lt	Incirlik	9006
Capt	Clark	9006
Capt	Eielson	9006
Capt	Greenham Common	9006
Maj	Ramstein	9006
Maj	Ramstein (HQ)	9006
Capt	Aviano	9007
Maj	Lakenheath	9007
Lt Col	Hickam (HQ)	9007
Lt	Lajes	9008
Lt	Hellenikon	9008
Capt	Osan	9008
Capt	Alconbury	9008
Capt	Sembach	9008
Capt	Misawa	9009
Capt	Yokota	9009
Capt	Lajes	9009
Lt Col	Ramstein (HQ)	9009
Capt	Hellenikon	9010
Lt	Aviano	9011
Capt	Ramstein (HQ)	9011
Capt	Iraklion	9011
Capt	Zweibrucken	9011
Lt	Spangdahlem	9012
Lt	Mildenhall	9012

Grade	*Location*	*Timing*
Budget (6736)		
Capt	Osan	9001
Capt	Greenham Common	9004
Capt	Kadena	9004
Capt	Kunsan	9005
Capt	Hickam (HQ)	9005
Capt	Bitburg	9005
Capt	Clark	9006
Capt	Incirlik	9006
Capt	Elmendorf (HQ)	9007
Capt	Eielson	9007
Capt	Elmendorf (HQ)	9007
Capt	Misawa	9007
Capt	Kadena	9007
Capt	Sembach	9007
Capt	Ramstein (HQ)	9007
Capt	Ramstein (HQ)	9007
Capt	Bentwaters	9007
Capt	Hahn	9007
Maj	Ramstein (HQ)	9007
Capt	Ramstein	9008
Maj	Hickam (HQ)	9008
Maj	Hickam (HQ)	9008
Maj	Ramstein (HQ)	9010
Capt	Iraklion	9011
Capt	Mildenhall	9012
Capt	Yokota	9012
Lt Col	Elmendorf	9012
Cost (6746)		
Lt	Yokota	9001
Capt	Kunsan	9001
Capt	Osan	9002
Capt	Iraklion	9003
Capt	Sembach	9004
Capt	Izmir	9004
Capt	Soesterberg	9004
Capt	Lindsey	9005
Capt	Bitburg	9005
Capt	Rhein Main	9006
Capt	Ankara	9006
Capt	Kadena	9006
Maj	Antigua	9006
Capt	Ramstein (HQ)	9007
Maj	Ramstein (HQ)	9007
Maj	Hickam (HQ)	9007
Capt	Alconbury	9008
Lt	Clark	9009

Grade	*Location*	*Timing*
Cost (6746) *(Cont'd)*		
Lt	Ramstein	9009
Capt	Hahn	9009
Capt	Elmendorf	9010
Lt	Aviano	9011
Comptroller Staff Officer (6756/0056)		
Lt Col	Hickam (HQ)	9005
Capt	Elmendorf	9006
Capt	Ramstein (HQ)	9006
Capt	Sheyma	9007
Maj	Ramstein (HQ)	9007
Maj	Keflavik	9007
Maj	Hickam (HQ)	9007
Lt Col	Hickam (HQ)	9007
Lt Col	Elmendorf	9007
Maj	Iraklion	9009
Capt	Thule	9010
Capt	Ramstein (HQ)	9010
Maj	Comiso	9010
Maj	Zweibrucken	9010
Lt Col	Kapaun	9012
Audit (6784/6796)		
Capt	Clark	9001
Capt	Kadena	9004
Capt	Elmendorf	9006
Capt	Bentwaters	9007
Capt	Ramstein	9007
Capt	Ramstein	9007
Lt Col	Hickam	9007
Capt	Misawa	9008
Capt	Osan	9009
Lt Col	Ramstein	9010
Capt	Bentwaters	9011
Capt	Misawa	9012
Joint		
Maj	Geilenkirchen (6756)	9001
Maj	Dhahran (6736)	9006
Maj	Glons (6756)	9012



Comptroller Civilian Career Management Program

by Lester Murray

Long-Term Full-Time Training (LTFT). Congratulations to the LTFT selections for academic year 1989—1990. Three nominees were selected as primaries and one nominee was selected as an alternate. They are:

Pamela J. Henson
Air War College (Primary)

Bernie Josten
LEGIS Fellows Program (Primary)

Lester J. Murray
Educational Program for Federal Officials
at Mid-Career—Princeton University (Primary)

Thomas Smith
Industrial College of the Armed Forces (Alternate)

There were no selections for Air Command and Staff College **(ACSC)** from the career program. However, next year when the ACSC residence program is changed from 10 months to 5 months, there will be many more quotas and a much greater opportunity for persons desiring to attend. In addition to quotas for ACSC, there are now quotas available for civilians to attend Squadron Officers School **(SOS)** in residence. The nominations for SOS will be handled exactly the same as the LTFT programs, i.e., nomination packages prepared by the local organization, forwarded to the command, and then through the career program to the AF selection board. The increased emphasis on civilian participation in professional military education **(PME)** is a result of an Air Force management decision to make civilian careers more parallel with military careers. This will lead to more effective working relationships and greater competency, and will better prepare AF civilians for future leadership positions.

The following information was provided by **Roger Dold**, CCCMP PALACE Team representative:

Declination Policy. In December 1988, the CCCMP Policy Council agreed to study the declination patterns displayed by some registrants. For example, one person has declined consideration for 48 jobs in the last 3 years. The PALACE Team is currently gathering information on the individual declination patterns of people who register for numerous geographic locations, and repeatedly decline consideration on a promotion certificate. This practice is costly, slows down the referral process, wastes the selecting official's time, and most importantly, often blocks genuinely interested candidates from promotion opportunities. As soon as the study is complete, the Policy Council will implement the necessary remedies. Some of the remedies being considered include special counseling and restrictions on referral for promotion or reassignment.

1989 Interview Cycle. The 1989 interview cycle has already started. Project officers will be calling GS-11s and GS-12s, all new GS/GM-13 and GS/GM-14 registrants, and those GS/GM-13s who were promoted after 30 June 1988 and did not interview during the 1988 cycle. Persons desiring to interview and are not registered should register as soon as possible. Late registrants will interview on a space-available basis.

Specifics concerning the interview cycle were included in a message sent to all Comptrollers and CCPOs in April. Interviews will be held from 14 August to 27 October 1989 at 24 different locations. If a project officer has not contacted you prior to the start of the interviews at your location, please contact the Comptroller's office at the host site to arrange your interview or contact the PALACE Team at **AUTOVON 487-6450/6177.**

The interview process gives you the opportunity to display your communication skills and knowledge of comptrollership to high-ranking Comptroller managers for their independent evaluation. If you haven't started your preparation, **NOW** would be a good time. Although there is usually not a question in the interviews about your specific job, there is usually an opportunity to relate your present position or past experiences to one or more of the questions. The development and planning of your answer can make the difference. For example, in my present position I communicate with others via computer telecommunications (modem). Occasionally, I do this from my home. Research indicates that work-at-home arrangements may be in our future. James Martin, author of numerous books on computer technology, predicted computer "cottage industries" in the 1970's. Some federal agencies have already made work-at-home arrangements with their employees using computers and modems. Based on this example, imagine the impact that an issue you are familiar with would have on the Air Force Comptroller community! Think of the advantages and disadvantages. What needs to be done now and in the future? Additionally, what are the costs? Will the costs be offset by the benefits that may be derived by the Air Force? Hopefully, thinking about and sharing this type of information will help you prepare for your interview. Good Luck!



NOTES FROM THE:

Chief for Enlisted Matters

by CMSgt Ruall L. Sewell **Autovon 224-5437**

Enlisted Evaluation System

Now that the new evaluation system is ready to be implemented, it has your attention. Other than your paycheck, I believe this program is the most important part of your future. I get plenty of questions; some I can answer; some I cannot.

Question: Who asked for this new system?
Answer: You did!

Question: Should I PCS to a headquarter's position to enhance my rating?
Answer: No!

Question: Will the new system remove inflation from the ratings.
Answer: Maybe!

Question: My last APR had a general officer indorsement and now with limited indorsements my EPR won't have a general officer indorsement; is this going to hurt my promotion chances?
Answer: Probably not!

Question: Should we look at our sections and SMA;s to ensure reporting officials are at the proper levels?
Answer: By all means!

The following information, hopefully, will give you a better insight to the new program and why we need it. Basically, there are five major changes in the new system: *formal feedback; deletion of some reporting requirements; CAP indorsements; limitation on SNCO indorsements;* and finally, we get *a new reg with new forms.*

Formal Feedback System: Recently, *The Air Force Times* listed the key players who have the challenging job of preparing and implementing a new system. Performance Feedback Worksheets are to be handwritten and used solely to improve the ratee's duty performance; they are not to be part of an official record or take the place of present counseling techniques. Feedback sessions are mandatory for TSgts and below and optional for senior NCOs. Sessions are to be held within 30 days of PCS or change of reporting official and every 6 months thereafter.

Delete Some Reports: I believe this is a very positive change and a tremendous paperwork reduction. Since promotions for AB, AMN and some A1C are noncompetitive, the requirement to complete a report on personnel with less than 20 months in the Air Force is no longer required. The exception involves those personnel selected for a PCS.

CAP Indorsements for TSgts and Below: Since promotion to TSgt and below does not consider the level of evaluation report indorsement, the new system will limit indorsements (two only). Voluntary indorsement escalation will be strictly prohibited by restricting these evaluators to the rater and rater's rater, provided the final indorser is at least a MSgt. Colonels or higher will continue to be single evaluators. The pressure is on unit commanders to review and guard against inflation, and ensure fair treatment for everyone.

Limit Indorsements for MSgt through CMSgt: In order to reduce escalating indorsement levels, the number of evaluators has been reduced to three: the rater, the rater's rater, and an additional indorser not to exceed the wing commander or equivalent. This indorsement restriction will reduce the indorsement level and return it back to the individuals who are in the best position to judge performance.

New Reg and System Start-Up: By the time you read this article the new reg should be in your office, along with the feedback forms. Implementation will begin in August with CMSgts and SMSgts.

I ask you to stay abreast of the changes to this system, and with your help the program will accomplish the established objectives.



NOTES FROM THE:

Comptroller Training Division

SHEPPARD TECHNICAL TRAINING CENTER

Maj Thomas W. Koch, Chief **Autovon 736-5486**

Cost Training Update

by Capt Mark Stamps

An Athenian harpist named Timotheus added four strings to the common seven-string harp and won great popularity in his home city. But the city fathers of Sparta threatened him with death if he ever again appeared in that town with his new harp. They argued that the seven-stringed instruments had always served them and they wanted nothing new. Athens went on to become one of the greatest cities of the world. It still has an imperishable place in the minds of millions. Sparta is almost forgotten. The Athenians welcomed changes. The Spartans concerned themselves little with new ideas. In the past year *Cost Analysis Training* has been busy welcoming changes and implementing new ideas.

Current Status. During 1988 the training staff rewrote the entire curriculum for both the Cost Analysis Officer **(J3OBR6741 001)** and the Apprentice Cost Analysis Specialist **(J3ALR67430 001)** courses. Both courses are now in the validation cycle, which ensures course materials are thoroughly reviewed for accuracy, content, and course flow. The officer course began validation in January 1989 with one class already graduated and one in progress. The first specialist course currently in validation began in February 1989.

With realistic training as our parmount goal, the implementation of the **Unisys 600** personal computers in the classroom, which will support **System 2200**, is perhaps the most significant change to the course. For the first time in the course each student has their own computer to work with. The computer hardware and software are also standardized with what each analyst will have available on the job. The one-to-one computer-to-person ratio allows for more hands-on experience, resulting in better comprehension of the software applications and more time for analytical work.

With the continuing high emphasis and expansion of cost and economic analysis in the field, more emphasis has been placed on this area in the classroom. Interservice Support Agreements were added to the curriculum and the analysts are required to develop estimates in the different cost categories and complete **DD Form 1144**, *Support Agreement*. In the Commercial Activities Cost Comparison area, more case examples were added to increase comprehension and computational abilities. With these changes 46 percent of the courses are now concentrated on cost and economic analysis.

Future Initiatives. There's an old adage that says: *To progress requires continuing change*. We plan to continue change here at the Schoolhouse through three initiatives: **BRASS** applications, the Cost Center Bulletin Board, and integrate the findings of the Air Force Institute of Technology **(AFIT)** cost analysis master's degree thesis of **Capt Lyndon Myer.**

The cost analysis instructors recently received training from **Capt Bob O'Connell** (SAF/ACCE) on the functions and capabilities of BRASS. We were impressed with the potential of BRASS as another tool for the cost analyst's arsenal. We are now busy developing case studies, examples and exercises to implement in the classroom.

Information is an integral aspect of the cost analyst's job and the Cost Center's Bulletin Board system is a source of up-to-the-minute information. We are working on integrating the Bulletin Board into the class by allowing the students to access the system and explore what it offers.

In order to present practical applications of statistical techniques, we need examples from the field. Although we have received some examples, we don't have a comprehensive package. It is with eager anticipation, therefore, that we await the completion of Capt Myers' master's thesis. Capt Myers is in the AFIT cost analysis master's degree program and his thesis concerns statistical applications for the base level cost analyst. He plans to complete his thesis by late summer and we are anxious to integrate his study into the classroom.

Because of the changes we have made to both cost analysis courses, we are confident the Schoolhouse will produce highly motivated graduates with a demonstrated ability to master the skills needed to be successful cost analysts. This is just the start, however, in building the experienced analyst needed in the field. To complete the training requires effort on the part of both the supervisor and the analyst in the OJT process. Remember, the only place where success comes before work is in the dictionary.



NOTES FROM THE:

Professional Military Comptroller School

by Commander Frederick J. Becker, Jr, USN **Autovon 875-6656**

The *Navy* is Here

The Navy has participated in the program here at the Professional Military Comptroller School **(PMCS)** since student selection became DOD-wide in 1973. Normally, about 12 Department of the Navy students, representing the Navy and Marine Corps, participate in each class.

Quotas are allocated to the Marine Corps and Navy by the Assistant Secretary of the Navy/Financial Management. The Chief of Naval Operations further assigns quotas to major claimants [equivalent to major commands]. Nominations are screened for compliance with the selection criteria and funding is provided by the Navy Accounting and Finance Center.

Given such a decentralized approach to student selection, it is no small compliment to the strength of the curriculum that Navy and Marine Corps students still represent a cross section of all the claimancies. They continue to come from all walks of financial management. They represent system commands, the immediate staff of a fleet commander, naval stations, naval air stations, and include accounting supervisors from a financial information processing center.

The Navy has had a representative on the faculty at PMCS since the first class of Navy students. The position does not qualify for joint designation since the Air Force remains executive agent for the course. Designation of an officer as a Navy financial management subspecialist is based on a combination of experience and education. People so designated have usually served first in assignments associated with their chosen warfare specialty (aviation, surface or sub-surface). If they are not line officers, then they have received a firm grounding in the primary disciplines of their corps. This would be health care administration in the case of a Medical Service Corps officer or logistics in the case of a Supply Corps officer. I find the same diversity among students from the other services and DOD activities. Therein lies the real strength of the course—the opportunity to discuss, in an academic and attibution-free environment, the variety of ways in which the services carry out their financial management responsibilities.

The Navy representative is assigned an area of responsibility as are all members of the faculty. One of the primary responsibilities of the Navy faculty member is to set the stage for the many fine Navy and Marine Corps speakers who support the curriculum. This is usually done in the first week with an introduction to financial management in the Navy. The overview is certainly painted with a broad brush, as are the other service presentations. It is important to the "purple suit" perspective that PMCS offers that the class have a sense of where the speakers are coming from.

First up for the Navy is a representative from the General Planning/Programming Division who gives the class its first in-depth look at the process called Planning, Programming and Budgeting System **(PPBS)**. The first part of the presentation comes from a DOD perspective. Later, the speaker details how the Navy is organized to participate in the process. This period provides interesting contrast to the speakers that follow, such as the Army's programmer who explains how that service builds their Project Objective Memorandum . Also, early in the class, a Navy major claimant comptroller shares his philosophy and concerns with the students. Our speakers in this area have come from the fleet commanders who have a unique challenge as they move resources among the competing air, surface, submarine, and Fleet Marine Force elements under their control. These commanders control resources which include almost all major programs within the Five Year Defense Plan.

Other Navy speakers talk to the Management Control Review requirements of the Federal Managers Financial Improvement Act, as well as focus on uniquely Navy issues during our professional development seminar.

The Marine Corps picture is well painted by the Deputy Chief of Staff, Requirements and Programs, HQ USMC. This period covers a lot of territory as the lecturer discusses Marine Corps organization, missions, participation in PPBS and current issues before the Commandant. This usually occurs late in the course and completes the unique service offerings to our students.

The Navy also participates in the three panel discussions we conduct at PMCS. The Navy Auditor General and Head, Fiscal Division of Review from the Marine Corps, frequently participate in the Audit Day presentations. Ample opportunity exists at the luncheons that usually follow these presentations for follow-up questions and discussion with the students.

The Navy is represented at Operations and Maintenance Day by the Director of the Operations Division of the Office of Budget and Reports. He presents and discusses current budget issues, the challenges those issues present, and the Navy's plan to meet them.

Our Assistant Comptroller for Financial Management Systems, also Commander of the Navy Accounting and Finance Center, speaks to the class, along with the heads of the Army and Air Force finance centers. Like the other services, systems compliance is a major issue as all branches bring their systems into compliance with GAO standards. This issue in particular highlights the close cooperation among the services as they seek solutions to common as well as service unique problems.

Additionally, the Comptroller of the Navy or his Deputy speaks to each PMCS class on the broad topic of financial management in the Navy. Since the Comptroller of the Navy is also the Assistant Secretary for Financial Management, this period provides an excellent perspective on many of the issues discussed by previous speakers, as well as current concerns at the Secretariat level.

We can see that the Navy is a willing and able participant at PMCS. The speakers reflect the many backgrounds of the students. This provides the perspective necessary for our students to understand the magnitude of the financial management challenge within the Department of Defense and to more fully understand their roles within that process. If we are doing this right, as I'm sure we are, they might take back to their organization some ideas on how that process could be improved.

PMCS Graduates: Class 89-B Graduated 3 Mar 1989

Their names, ranks and "Idea" papers are listed below.

U.S. Air Force *(31)*

Belew, Stephen J., Maj—LD76802A—*Professional Certification for Cost Performance Analysts*
Carleton, John R., LTC—LD76804A—*The Backlog in Professional Continuing Education*
Chase, Douglas C., GM-14—LD76805A—*The Independently Developed Economic Analysis (IDEA)*
Clark, Laurence, Capt—LD76808A—*Restructured RMT Visitation in Base-Level Budgeting*
Croxton, Michael L., GS-12—LD76811A—*The Reserve Personnel Appropriation—Matching Resources with Requirements*
Dickens, Eugene G. Jr, Maj (S)—LD76812A—*The Technical Baseline Dilemma: Can Cost Analysis Solve It?*
Dodrill, James B., GM-14—LD76813A—*Centralized Control of Expired Operations and Maintenance Appropriations*
Dunaway, Daniel L., Maj (S)—LD76814A—*Consolidation of the MPAC and PDTATAC*
Foster, Brady C., LTC—LD76815A—*Reprogramming Investment Program Budgets for New Out-of-Cycle Requirements*
Gembler, Beverly L., GS-12—LD76818A—*Comptroller Wartime Planning: Are We Ready?*
Hatcher, Ann, GS-12—LD76820A—*Another MAJCOM Option for Comptroller Civilian Career Development*
Hathorn, Raymond E., GM-13—LD76821A—*Timeliness of Management Comments to AFAA Installation-Level Audit Reports*
Hoover, Jeffrey A., GM-13—LD76824A—*Identification and Reporting of Results Observed on Competitive Acquisitions*
Koch, Thomas W., Maj—LD76830A—*Comptroller Technical School—A Fresh Approach*
Kuechler, Gregory P., GM-13—LD76831A—*Get Real—Move Those Obligation/Outlay Plans into the 21st Century!*
Land, Michael T., GM-13—LD76832A—*Prompt Payment Act—Progress, Punishment or Impediment?*
Links, Kirk K., Maj—LD76835A—*An Audit Perspective on Recoupment of Nonconformance Costs During Acquisition*
Lopez, Thomas G., GS-12—LD76837A—*Quality in the Comptroller: A New Day Has Arrived*
Mullins, Oswaldo Y., Maj—LD76845A—*Don't Buy It If You Can't Fly It*
McDonald, JoLynne, Maj—LD76846A—*Nonappropriated Fund Financial Statement Analysis System*
Pellegrino, Dominick E. Capt—LD76849A—*Base Budget Automated System—An Effective MIS?*
Peterson, Russell E., GS-12—LD76850A—*Good Financial Management Ideas from Specialized Management Programs*
Pfremmer, Marjorie A., GS-12—LD76851A—*Air Base Operability Funding Issues*
Pitts, James W. Jr, GM-13—LD76853A—*Improving Cost/Schedule Reporting within the Air Force*
Ralph, A. Clair, GM-15—LD76854A—*Revision of AFR 170-29, Chapter 4*
Runnels, Hampton E., LTC (S)—LD76855A—*Functional Requirements: The Most Critical Element in Data Systems Development*
Schilling, Roger, GS-12—LD76857A—*The Time and Attendance Reporting System*
Simon, Judith L., GM-13—LD76858A—*Evaluation of Air Force Audit Agency Programs*
Straton, Susan L., GS-13—LD76859A—*MRTFB Strategic Corporate Planning*
Stevens, Mark, GS-12—LD76860A—*Contracting Out—Is It Worth It?*
Torango, Philip E., Maj—LD76861A—*The Next Base Level Comptroller Organizational Changes: ACS & ACX*

To obtain microfiche copies of Idea Papers write to:

Defense Logistics Studies Information Exchange
ATTN: AMXMC-D
U.S. Army Logistics Management College
Fort Lee, VA 23801-6043

AUTOVON: 687-2240
(After 1630 Hrs—AV 687-4546)

Include the Logistics Document Number (LD) in your request.

U.S. Army *(15)*

Ayers, Norma M., GS-13—LD76801A—*Single Bill for Transportation Services?*
Chmiel, Ronald U., GS-13—LD76806A—*Third Party Financing—Catalyst for Completing A-76 Reviews*
Copeland, Frederick, GM-14—LD76809A—*Implementing the CASU Program within an A-76 Environment*
Gray, Jean A., GM-13—LD76819A—*Base Operations Support Contract Cost Escalation*
Hill, Jill E., GM-13—LD76822A—*Unified Budget Test—Should It Be Implemented?*
Klingert, Thomas J., GS-14—LD76829A—*Revising Budget Priorities—Reversing the Major Weapon Systems Syndrome*
Lloyd, Howard M., LTC—LD76836A—*Change the Budget Execution Rules*
Lynn, Dale, GM-13—LD76838A—*Performing Studies in USAREUR*
Martinsen, Blaine, GM-14—LD76840A—*Resourcing the USA Reserve Soldier or "It's All in a Days Pay?"*
Mathews, Barbara, GS-12—LD76842A—*Accounting for Control of Appropriated Fund Support to Army MWR Activities*
Meyer, David, GM-13—LD76843A—*Micrographics—A Filing System for You?*
Morfenski, Edward L., GM-13—LD76844A—*Manpower Staffing Standards System (MS-3) Program as it Relates to Budget*
Pharr, William N., GM-14—LD76852A—*Financial Flexibility for MACOM/Installation Commanders*
Schaake, Joseph, LTC—LD76856A—*RC SOF Transition Problems and Future Considerations*
Weatherford, William, LTC—LD76862A—*Improving the Management of Army Family Housing*

U.S. Navy/Marine Corps *(12)*

Christie, Robert, GS-12—LD76807A—*What's Wrong with Prompt Payment Performance?*
Crawford, Willie A., GS-11—LD76810A—*Improving the Effectiveness of First Line Supervisors in the Federal Government*
Foster, Scott E., LT—LD76816A—*Whose Money Is It Anyway? Financial Management Where the Rubber Meets the Road*
Fuller, William F., GS-13—LD76817A—*Project Management and Systems Development—Managing Change in Direction*
Hoffman, Louis W., LCDR—LD76823A—*A Low Cost Way to Improve Our Accounting System*
Karlsson, Ragnar S., GS-12—LD76826A—*Difficulties of Controlling Labor Dollars in an Unstable Foreign Economy*
Lawson, Patty L., GS-14—LD76833A—*Navy Initiative of Managing to Payroll Under a Navy Industrial Fund, RDT&E*
Liebold, Virginia E., LT—LD76834A—*Resource Data Collection: A Workload Revisited*
LaVoie, Steven K., Capt (USMC)—LD76839A—*The Training Triad: A Systems Approach to Training*
Mather, Jamie F., GS-12—LD76841A—*Employee Involvement—It's More Than "Touchy Feely," It's Money in "Your Pocket"*
Newman, George, GM-13—LD76847A—*Installation Management & The Comptroller—An Active Management Interface*
Norman, Julia Q., GS-12—LD76848A—*Military Harbor Pilot Billets*

Others *(4)*

Canavan, James J. Jr, GM-14 (DLA)—LD76803A—*A Vision of Quality for DLA*
Hrechrun, Daniel L., GS-13 (DOD)—LD00000A—*Decentralized Fund Control and Certification at the National Security Agency*
Khachadoorian, Harry A. Jr, GM-13 (DLA)—LD76827A—*DCASR Boston Workload Forecasting Model*
Killen, B. Joan, GM-14 (DOD)—LD76828A—*Program Performance Reviews for OSD Management Information Resources*

PROMOTIONS



Mr Funk

Col Gary A. Burgner (Individual Mobilization Augmentee) is assigned to the Deputy Comptroller, Space Systems Division (AFSC), Los Angeles AFB CA. *(No photo available.)*

Mr David C. Funk (GM-15) is Associate Director, Financial and Security Assistance Systems Division, Financial and Support Audit Directorate, Air Force Audit Agency, Lowry AFB CO.

Air Force Accounting & Finance Center

Dolan, Shelia, to GS-12; AFAFC/TCAS
Englert, Barbara A., to GM-14; AFAFC/SCP
Kovalchick, Joseph P., to GM-13; AFAFC/XSPBS
Krabbenhoft, Linda, to GS-12; AFAFC/DAD
Liebchen, Joan, to GS-12; AFAFC/MPJB
Lucas, Norma J., to GS-12; AFAFC/SC
Mischel, Terrence F., to GS-12; AFAFC/MPMO
Nowling, Roxanne, to GM-13; AFAFC/TCAS
Sabad, Alice M., to GS-12; AFAFC/AJDS
Schmaling, James E., to GS-12; AFAFC/AJDS
Sharpe, Debora, to GS-12; AFAFC/MPJB
Stagner, Helen, to GS-12; AFAFC/CP
Taglioli, George E., to GS-12; AFAFC/SC
Tyler, Douglas M., to GS-12; AFAFC/SC

Air Force Systems Command

Briand, Barbara J., to GS-12; ESD/AVMX
Carabine, Patricia H., to GM-13; AFSC/ACBO
Deal, Ricky E., to GS-12; MSD/ACF
Dodson, James L., to GM-14; AFFTC/ACB
Gramlich, Bonnie C., to GS-12; AFSC/ACBO
Heath, Ruth A., to GS-12; AFSC/ACBM
Ingram, Linda W., to GM-14; AFFTC/ACC
Kirch, John W., to GM-13; MSD/ACCE
Large, Bonnie P., to GM-14; AFFTC/ACR
Mitchell-Musumarra, Mary Jane, to GS-13; ESD/ACBP
Murtagh, Margaret, to GS-12; CMD/ACBR
Pavlinic, Margaret, to GS-12; AFSC/ACBI
Poirier, Suzanne I., to GS-12; ESD/TCVX
Scovel, Steve R., to GM-13; SSD/ACXP
Thome-Britcliffe, Kathleen, to GS-12; AFFTC/ACB
Urban, John E., to GS-13; SSD/ACBI
Viego, Anthony J., to GM-14; SSD/ACBO
Winkler, John J., to GM-13; BSD/ACP
Yoshida, Vicky L., to GS-13; BSD/ACCE

Military Airlift Command

Chapman, Clara J., to SMSgt; 435 TAW/AC
Terrell, Mitchell B., to SMSgt; 437 CPTS/ACFPT

Air Force Audit Agency

Erickson, Arlys K., to GS-12; McGuire AFB
Griffith, William E. Jr, to GS-12' Langley AFB
McGowan, Debra D., to GS-12; Langley AFB
Pearl, James P., to GS-12; Tinker AFB
Town, Paul W., to GS-13; Ellsworth AFB
Vannausdle, Mark D., to GS-12; Torrejon AB

Air Training Command

Faulhaber, Bernard G. Jr, to SMSgt; Sheppard AFB/ACF
Klinge, Jessie L., to GS-13; HQ ATC/ACB
Satter, Richard L., to SMSgt; Sheppard AFB/ACF
Sparkman, Horace F., to GS-12; HQ ATC/ACC
Van Keuren, Gene, to GS-12; Reese AFB/ACF

Strategic Air Command

Christy, Christine, to SMSgt; HQ SAC/IG
Rock, Lucien A., to SMSgt; Minot AFB/ACF
Senegal, John, to Maj; HQ SAC/ACC
Stovall, Ted, to SMSgt; HQ SAC/ACC

U.S. Air Forces in Europe

Babcock, Dave, to SMSgt; HQ USAFE/ACBOI
Coon, Marilyn, to SMSgt; 513 CPTS/First Sergeant
Griffiss, E.J. Jr, to SMSgt; HQ TUSLOG/ACFD
Howlett, Charles, to SMSgt; 20 CPTS/ACC
Husband, Gregory, to SMSgt; 22 CPTS/ACFD
Medina, Steve, to SMSgt; HQ USAFE/ACCA
Odom, Jimmy V., to SMSgt; 36 CPTS/ACFPM
Piazza, Michael A., to SMSgt; 10 CPTS/ACFM
Randall, Dave, to SMSgt; 20 CPTS/ACFPT
Salinas, Arturo, to SMSgt; 401 CPTS/ACFPM
Solano, William L., to GS-12; 513 CPTS/DEP AFO
Wisdom, Joseph E., to SMSgt; HQ TUSLOG/ACFA

Air Force Logistics Command

Bailey, Ed, to GS-12; HQ AFLC/ACFMM
Blackwell, Mary Ann, to GM-13; OC-ALC/ACCI
Boord, Melissa, to GS-12; HQ AFLC/ACCCI
Caldera, Sylvia S., to GS-12; SA-ALC/ACBO
Carmarillo, Emma R., to GS-12; SA-ALC/ACBI
Causey, Joan, to GS-12; SM-ALC/ACF
Goodman, Cynthia, to GS-12; HQ AFLC/ACFMS
Hall, James, to GM-13; SM-ALC/ACC
Hickman, Patricia W., to GS-12; WR-ALC/ACFMB
Isaacs, Darrel W., to SMSgt; 2750 ABW/ACFTT
Marting, Boyce, to GS-13; SA-ALC/ACC
Mears, Donald T., to GS-12; 2750 ABW/ACFQ
Paolinelli, Anita, to GS-12; SM-ALC/ACF
Pappalardo, Jim, to GS-12; HQ AFLC/ACCCI
Reed, Robert, to GS-12; SM-ALC/ACB

Tactical Air Command

Hawes, Gilbert L., to Maj; 831 CPTS/AC
Murtagh, Margaret (Peggy), to GS-12/13; 554 OSW/ACB
Sharp, William D., to GS-13; 366 TFW/ACF
Voyles, Scotty R., to SMSgt; HQ USAFADWC/ACF

Pacific Air Forces

Gassett, Glenda A., to SMSgt; Osan AB/ACF
Grochowski, Steven, to SMSgt; Hickam AFB/ACF
Singewald, Ronald L., to SMSgt; HQ PACAF/ACF

Air Force Operational Test and Evaluation Center

Wallace, Margaret T., to Maj; AFOTEC/ACB

SAF/AC

Keith, Lou F., to GS-14; SAF/ACCC
Uperti, John W., to GS-12; SAF/ACBOM
Whetstone, Mark J., to Maj; SAF/ACBIO
Zarodkiewicz, Patricia J., to GS-13; SAF/ACBOS

RETIREMENTS



Col Graham



Col Herrington



Col Neid



Col Pedersen

Mr Raymond I. Fritz (GM-15) was Region Chief, Logistics Audit Region, Directorate of Acquisition and Logistics Audits, Air Force Audit Agency, Wright-Patterson AFB OH *(34 years of service).* ***(No photo available.)***

Col Alex L. Graham was Assistant Comptroller for Plans, Secretary of the Air Force, Washington DC *(27 years of service).*

Col David J. Herrington was Deputy Chief of Staff, Comptroller, Headquarters Air Force Space Command, Peterson AFB CO *(over 34 years of service).*

Col Edward C. Neid was Comptroller, 554th Operations Support Wing (TAC), Nellis AFB NV *(over 26 years of service).*

Col C. Wayne Pedersen was Deputy Chief of Staff, Comptroller, U.S. Air Force Academy, Colorado Springs CO *(29 years of service).*

Air Force Accounting & Finance Center

Grieve, Sara M., GS-10; AFAFC/AJCDB
Kennedy, Eugenia I., GS-9; AFAFC/AJCT
Smith, Gary R., Maj; AFAFC/CWX
Stoll, Richard W., Capt; AFAFC/CWB
Suazo, Beatrice, GS-9; AFAFC/AJCDB
Tasker, Zelma S., GS-12; AFAFC/AJQR
Vessels, Etta B., GS-8; AFAFC/AJCDB

Alaskan Air Command

Gentry, James R., MSgt; HQ AAC/ACCI

Air Force Systems Command

Confort, Florence L., GS-12; ESD/AVMX
Dubell, John E., TSgt; ESMC/ACFQ
Emory, Grace J., GS-12; BSD/ACB
Leu, Gary E., Maj; CMD/ACF
Schiller, Irene M., GS-12; BSD/ACI

Air Force Audit Agency

Kollars, Daniel L., Capt; Kirtland AFB
Mata, Agustin, GS-12; Holloman AFB
Petersen, James K. Sr, GM-13; Dyess AFB
Vaughan, John K. Sr, GM-13; Keesler AFB

Tactical Air Command

Carrico, Randy C., MSgt; 1 TFW/ACF
Howard, James R., CMSgt; HQ USAFADWC/ACF
McQuinn, Phillip A., CMSgt; 554 OSW/AC
Morrow, Charles E., GS-9; 23 TFW/ACC
Mouradjian, Dorothy F., GS-6; 363 TFW/ACFPC
Patch, Kenneth E., MSgt; 56 TTW/ACFPT
Potts, Donald R., TSgt; 366 TFW/ACFPT
Raine, Frederick R., MSgt; 1 TFW/ACF
Stidham, Dorris, MSgt; 354 TFW/ACF

US Air Force Academy

Rasmussen, Harlan Wayne, SMSgt; HQ USAFA/ACB

Air Force Logistics Command

Cosby, Annie E., GS-7; WR-ALC/ACFTCB
Driskill, Lucille, GS-4; OC-ALC/ACFQ
Fisher, Catherine A., GS-7; WR-ALC/ACFG
Garcia, Margaret J.S., GS-5; SA-ALC/ACFTT
Harrell, Angie, GS-8; OC-ALC/ACFTC
Harris, Henrietta, GS-5; 2750 ABW/ACF
Hinchcliff, Lue, GS-5; OO-ALC/ACFS
Huron, Joe, GS-12; SA-ALC/ACB
Llano, Hector, GS-11; SM-ALC/ACF
MacKillian, Deidre, GS-5; SA-ALC/ACFS
Medrano, Yolando, GS-4; SA-ALC/ACFSC
Moreno, Lily, GS-5; SA-ALC/ACFSC
Morgan, Anita, GS-7; SA-ALC/ACA
Peterson, Miles, GS-11; OO-ALC/ACFS
Phillips, Mary M., GS-7; WR-ALC/ACFSA
Puente, Ruth, GS-9; SM-ALC/ACF
Scott, Johnnie R., GS-7; WR-ALC/ACFQ
Sutton, Dick, GS-11; SM-ALC/ACF
Thomas, Oleta, GS-7; SM-ALC/ACF
Traven, Doris C., GS-4; SA-ALC/ACFP

Air Training Command

Berringer, Floyd S., GS-5; Lackland AFB/ACF
Chalfant, Zane, Maj; HQ ATC/ACC
Contreras, Thomas, GS-11; Laughlin AFB/ACF
Dreher, Fred N. Jr, GS-11; Columbus AFB/ACB
Gaskill, Merl G., CMSgt; HQ ATC/ACC
King, John W., CMSgt; Vance AFB/ACF
Lauvao, Aifili L., SSgt; Lackland AFB/ACF
Leibold, John W., GS-11; William AFB/ACC
Mangum, Thomas B., MSgt; Laughlin AFB/ACF
Newsom, Samuel J., GS-4; Columbus AFB/ACB
Schroeder, Lyle R., GS-12; Williams AFB/ACF
Stiles, Elizabeth K., GS-5; Laughlin AFB/ACF

Electronic Security Command

Iacona, Anthony, MSgt; HQ ESC/ACC
Zabek, Chester M. Jr, SMSgt; HQ ESC/ACB

Air Force Space Command

Gamble, Frederick J., CMSgt; HQ AFSPACECOM/ACE
Martin, Richard W., MSgt; HQ SPACECOM/ACF

Strategic Air Command

Angelhow, Robert J., GS-12; Griffiss AFB/ACB
Beaber, Lloyd H., MSgt; Grand Forks AFB/ACF
Bragg, Erminia F., GS-12; Griffiss AFB/ACC
Erickson, Jerr D., GS-12; Wurtsmith AFB/ACF
Harris, Burka L., TSgt; Grand Forks AFB/ACC
Homa, Paul W. Jr, MSgt; Wurtsmith AFB/ACF
Howe, Mary Ann, GS-6; McConnell AFB/ACF
Jaskolka, Chester W., LTC; Griffiss AFB/AC
Kline, Paul R., MSgt; Grand Forks AFB/ACB
Kostmatka, Madeline V., GS-9; Grand Forks AFB/ACFA
Richardson, Michael, SSgt; Plattsburgh AFB/ACF
Scherer, Nathan A., MSgt; Robins AFB/ACR
Van Wagoner, Lida M., GS-11; Wurtsmith AFB/ACFA
Williams, James E., TSgt; K.I. Sawyer AFB/ACF

Military Airlift Command

Burks, William N., LTC; 317 TAW/ACF
Dunagan, Hazel J., GS-6; 314 TAW/ACF
Hash, Alan, SMSgt; 436 MAW/ACF
Imel, Michael G., MSgt; HQ MAC/ACFQ
Keniley, Emmet L., GM-13; HQ MAC/ACFM (Deceased)
Mantalas, Nancy A., GS-11; HQ SOW/AC
Tannehill, Glenn C., CMSgt; HQ MAC/ACFM
Van Wyke, Mary E., GS-5; 63 MAW/ACFPT

United States Air Forces in Europe

Cannan, John P., CMSgt; 406 TFTW/ACF
Meyer, Daniel, TSgt; 50 CPTS/ACFMF

Air Force District of Washington

Shillingford, Gerald J., SMSgt; AFDW/ACF

SAF/AC & AFCSTC

Armington, Judie A., LTC; SAF/ACBID
Hancock, Lance E., LTC; SAF/ACCS
Tomasetti, Robert J., LTC; AFCSTC/AD

Senior Executive Service (SES) Actions



Ms Donna J. Back

Promotion

In April 1989, Ms Donna J. Back was promoted to the Senior Executive Service and assumed the position as Deputy Comptroller, Aeronautical Systems Division (ASD), Air Force Systems Command, Wright-Patterson AFB OH. She shares responsibility for the financial management of weapon systems acquisition programs including the Advanced Tactical Fighter, B-2, B-1, F-16 and numerous subsystems.

Ms Back was born in Dayton OH, and is a 1967 graduate of Beavercreek High School. She graduated with honors from Miami University, Oxford OH, in 1971, majoring in accounting and marketing. Ms Back earned a master's degree with honors in business administration, concentrating in finance and management, from Wright State University in 1978. She has also attended numerous executive training programs.

Ms Back's civil service career began at Aeronautical Systems Division in 1971 with the F-15 System Program Office.

In 1978, she was assigned to ASD's Cost Analysis Directorate to lead major weapon system source selections and independent cost analyses. In 1979, she assumed responsibilities for the financial management of multiple weapon systems in the Strategic Systems Program Office as chief of the Aircraft and Missiles Branch.

Ms Back was assigned to the Comptroller staff in 1983 as Director of Program Control, managing 800-plus military and civilian personnel.

In 1985, Ms Back returned to the Directorate of Cost Analysis as the chief of Cost and Research. She became Director of Program Control, Deputy for Aeronautical Equipment in 1986.

In 1988, Ms Back assumed leadership of the financial well-being of the Air Force's Advanced Tactical Fighter program, and remained there until being promoted to SES.

Ms Back is a member of the Wright-Patterson AFB Non-Appropriated Funds Council, ASD's Civilian Policy Council, and the Air Force CCCMP Effectiveness Panel. She is affiliated with the Dayton Chapter of the Institute of Cost Analysis/National Estimating Society, the Tri-State Chapter of the American Defense Preparedness Association, ASMC, Beta Gamma Sigma Honor Society, and the Miami University Alumni Association. She is a guest lecturer for AFIT, the DOD Cost Symposium, and local universities.



Mr Jerome S. Coleman

Reassignment

Effective 1 July 1989, Mr Jerome S. Coleman became Director, Plans and Systems, Air Force Accounting and Finance Center, Denver CO.

Mr Coleman was born 15 July 1941 in Sioux City, Iowa. He earned a bachelor of arts degree from the University of California at Los Angeles in economics and a commission as a second lieutenant through the Air Force Reserve Officer Training Corps in 1963. During an educational delay from active duty, Mr Coleman received his master of arts degree in economics from the University of California at Berkeley.

Entering active duty in April 1965, his initial assignment was to McConnell AFB KS as a wing budget officer. Following his active military service, he entered civil service in 1969 as budget officer at Tachikawa Air Base, Japan. He transferred to Yokota Air Base in 1970, where he was chief of the Budget Office (later, the Management and Budget Office).

In April 1975, he joined the Directorate of Budget, Headquarters U.S. Air Force, as a budget analyst for the tactical forces program in the Operating Appropriations Division. Later, Mr Coleman would serve as a budget analyst in the Justification and Pay Office. In September 1977, he became a professional staff member, Senate Appropriations Committee, Defense Subcommittee, and was repsonsible for reviewing operation and maintenance appropriations and revolving funds for all of the military services and the defense agencies.

Mr Coleman returned to Headquarters U.S. Air Force and the Directorate of Budget in February 1981, where he was chief of the Support Operations Office in the Operating Appropriations Division, and later chief of the Policy and Procedures Office in the Budget Management Division. In April 1986, Mr Coleman was promoted to the Senior Executive Service and was appointed as the Director of Budget Management, Deputy Comptroller for Budget, Secretary of the Air Force (Pentagon), Washington DC.



Mr Robert W. Thornett

Transfer

Effective 15 May 1989, Mr Robert W. Thornett became the Assistant Deputy Commander for Financial Management/ Comptroller, Naval Supply Systems Command, Washington DC.

Mr Thornett was born 20 August 1939 in Washington DC, where he graduated from Gonzaga High School in 1957. He earned a bachelor of arts degree in 1961 from Mount Saint Mary's College, Emmitsburg MD. In 1978, Mr Thornett received a master of science degree in administration from George Washington University, Washington DC. He graduated from ICAF in the same year. In 1982, he completed the Senior Executive Program at the Federal Executive Institute.

Mr Thornett began his federal career in 1962 at the Department of the Army's Harry Diamond Laboratories in Washington DC, where he was a management analyst and later a budget analyst in the Army's research and development program. From 1965 to 1968 he served as a budget analyst in the Naval Ship Systems Command, Washington DC.

In 1968, Mr Thornett became chief of the Procurement Budget Branch, Naval Air Systems Command. In 1969, he was named Deputy Director of Financial Management in the Office of the Assistant Commander, Logistics/Fleet Support, Naval Air Systems Command. In 1972, Mr Thornett became Director of Operations and Manpower for the Comptroller, Naval Air Systems Command, where he exercised control over the command's operation and maintenance funds and its civilian manpower.

In 1973, he joined the staff of the Assistant Secretary of Defense (Comptroller), Operations Directorate, as a budget analyst, where he spent the next 7 years supervising and reviewing budgets of the military services and defense agencies.

In January 1980, Mr Thornett was promoted to the Senior Executive Service as Assistant Director of Resources and Management, Deputy Chief of Staff for Logistics, Headquarters Department of the Army.

In August 1984, he became Assistant Deputy Director of Budget (Operations), Directorate of Budget, Office of the Comptroller, Headquarters U.S. Air Force, Washington DC.

In October 1985, Mr Thornett moved to Wright-Patterson AFB OH, to assume the duties of Assistant Deputy Chief of Staff, Comptroller, Headquarters Air Force Logistics Command. He remained in that position until he was appointed to his present position.

Secretary of the Air Force

Honorable Donald B. Rice

Dr Donald B. Rice was born 4 June 1939 in Frederick MD. He earned a bachelor of science degree in chemical engineering from the University of Notre Dame in 1961, a master's degee in industrial management in 1962, and a doctorate in economics in 1965, both from Purdue University. He was awarded two honorary degrees: doctor of engineering by Notre Dame in 1975 and doctor of management by Purdue in 1985.

In April 1972 Dr Rice became President and Chief Executive Officer of the RAND Corporation, an independent, nonprofit, public service institution which conducts research and analysis on problems of national security and domestic affairs, and doctoral degree programs in several fields of public policy. He served in that capacity until May 1989, resigning to accept an appointment by President Bush as Air Force Secretary.

From September 1970 to April 1972 he served as Assistant Director in the Office of Management and Budget, Executive Office of the President, Washington DC. He was responsible for budgeting, program analysis and management improvement activities in the areas of agriculture, atomic energy, commerce, energy, environment, natural resources, public works, science and technology, space and transportation.

From February 1969 to September 1970 he served as Deputy Assistant Secretary of Defense for Resource Analysis. He was responsible for analysis of cost, manpower and logistics requirements, preparation of fiscal guidance issued by the Secretary to the military services and the coordination of DOD's program and budget planning with the National Security Council. He had served as Director of Cost Analysis in the Office of the Secretary of Defense from June 1967.

He was commissioned as a second lieutenant in the U.S. Army Ordnance Corps upon graduation from Notre Dame in June 1961. From June 1965 to June 1967 he served on active duty as first lieutenant and then captain in the U.S. Army. During that time, he was Assistant Professor of Management and Acting Deputy Director for Academics at the Navy Management Systems Center, Naval Postgraduate School, Monterey CA.

From 1975 to 1977 he was appointed by the President to serve as chairman of the National Commission on Supplies and Shortages. He then was requested by the President to direct a resources management review for the Secretary of Defense, which he conducted from 1977 to 1979. From 1974 to 1986 he served two terms on the National Science Board.

He assumed his present position as Secetary of the Air Force in May 1989.

Dr Rice has published articles, reports and papers dealing with economic policy, government organization and budgeting, defense resources management, energy systems, strategic capabilities and arms control, regulatory problems, and analytical techniques.

He was awarded the Secretary of Defense Meritorious Civilian Service Award in September 1970. He also was a Ford Foundation Fellow.

Dr Rice is married to the former Susan Fitzgerald of Evanston IL. They have three sons: Donald B. III, Joseph J. and Matthew F.

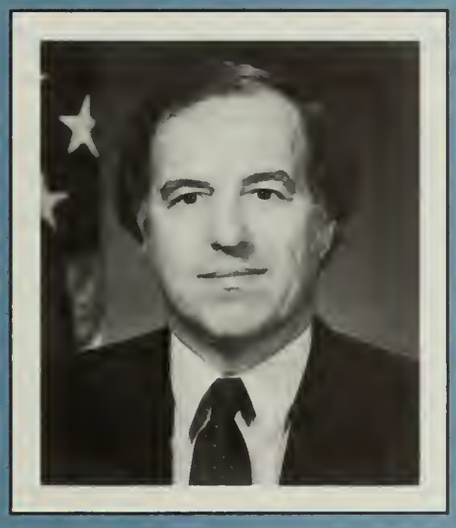
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The New Leadership and Organization



JOSEPH P. POPPLE
Acting **Assistant Secretary of the Air Force**
(Financial Management and Comptroller)



JOSEPH P. POPPLE
Principal Deputy Assistant Secretary
of the Air Force, Financial Management
(Financial Management)



LEO W. SMITH II, Lt Gen, USAF
Principal Deputy Assistant Secretary
of the Air Force, Financial Management
(Resource Management)

Mr Joseph P. Popple



Acting Assistant Secretary of the Air Force
(Financial Management and Comptroller)
and
Principal Deputy Assistant Secretary
of the Air Force, Financial Management
(Financial Management)

Effective August 15, 1989, Mr Joseph P. Popple became the Acting Assistant Secretary of the Air Force (Financial Management and Comptroller) and Principal Deputy Assistant Secretary of the Air Force, Financial Management (Financial Management), Washington DC.

Mr Popple was born January 18, 1935, in West Pittston, Pennsylvania, and graduated from West Pittston High School in 1952. He received a bachelor of science degree in accounting from Wilkes College, Wilkes-Barre, Pennsylvania, in 1956; and a master of public administration degree from The George Washington University, Washington DC, in 1965. He graduated from the U.S. Navy Supply Corps School at Athens GA in 1957; the Industrial College of the Armed Forces, Washington DC, in 1972; and the Harvard Univeristy Program for Senior Managers in government in 1977.

From 1956 to 1959, Mr Popple served on active duty in the U.S. Navy as disbursing officer of the USS Tanner and supply officer for the USS Brownson. During 1959 and 1960, he was a cost estimator with Montgomery Ward at its eastern regional offices in New York City. He entered civil service in 1960 as a GS-9 through the one-year Civil Service Commission Management Intern Training Program. Upon completion of the intern program, he served as a program analyst with the Department of the Army, Ordnance Corps.

In 1962 Mr Popple joined the Defense Communications Agency in Washingon DC as a budget analyst. In 1964 he became the agency's Assistant for Command, Control, and Communications Program Review, and in 1965 was named Special Assistant to the agency's Comptroller. He was promoted to supergrade status as Chief, Management Systems Division, Defense Communications Agency in 1970. In 1975 he transferred to Headquarters U.S. Air Force, where he held the dual-hatted position of Chief, Budget Management Division, and Assistant Director, Budget, in the then Directorate of Budget, Comptroller of the Air Force.

He was promoted to Deputy Comptroller of the Air Force in January 1981. As the Deputy Comptroller he worked under Headquarters U.S. Air Force and Secretary of the Air Force.

During his career, Mr Popple has received the Air Force Exceptional Civilian Service Award, Air Force Meritorious Civilian Service Award, Defense Communications Agency Exceptional Civilian Service Award and a number of Outstanding Performance Awards. In 1980 the President of the United States conferred on Mr Popple the rank of Meritorious Executive in the Senior Executive Service. In 1983 he received the Presidential Rank Award of Distinguished Executive. In 1986 he received his second Presidential Rank Award of Meritorious Executive.

Mr Popple resides in Oakton, Virginia. He is married to the former Judy Gommer, and they have two daughters: Holly and Kimberly.

Lieutenant General Leo W. Smith II



Promoted to Lieutenant General
and
Principal Deputy Assistant Secretary
of the Air Force, Financial Management
(Resource Management)

Effective August 14, 1989, Major General Leo W. Smith II was promoted to the rank of lieutenant general.

Effective August 15, 1989, Lieutenant General Leo W. Smith II became the Principal Deputy Assistant Secretary of the Air Force, Financial Management (Resource Management), Washington DC.

General Smith was born March 13, 1936, in Omaha NE, and graduated from Dowling High School in Des Moines, Iowa, in 1954. He earned a bachelor of science degree in military engineering from the U.S. Military Academy in 1958 and a master of science degree in government from Southern Illinois University in 1971. He completed Squadron Officer School in 1962, Air Command and Staff College in 1972, Naval Command and Staff College as a distinguished graduate in 1973, and the Department of State Senior Seminar in Foreign Policy in 1977.

After completing pilot training, Nuclear Weapons School, Survival School and B-52 upgrade training, he was assigned to Loring AFB ME as a B-52G co-pilot. A volunteer for the Minuteman missile program, General Smith completed missile training at Chanute AFB IL and was assigned to Malmstrom AFB MT in October 1962. While there he served as a Deputy Missile Combat Crew Commander at squadron level and in the Wing Standardization Division. In April 1965 he transferred to the 15th AF Missile Training & Standardization Division at March AFB CA.

The general completed C-130 Hercules training at Sewart AFB TN in July 1966 and then was assigned to the 314th TAW, Ching Chuan Kang AB, Taiwan, as a co-pilot and later as aircraft commander.

Upon his return to the United States in September 1967, he was assigned to Headquarters Strategic Air Command, Offutt AFB NE, initially as an operations planner on board the Airborne Command Post, then as an air operations staff officer in the Future Concepts Aircraft Branch, and finally as chief of the Future Concepts Missile Branch.

After graduating from the Naval Command and Staff College in July 1973, he became military assistant to the Deputy Director for Defense Research and Engineering, Strategic and Space Systems, Office of the Secretary of Defense, Washington DC. General Smith entered the Senior Seminar in Foreign Policy conducted by the State Department's Foreign Service Institute in September 1976, and upon completion in June 1977, was assigned as Chief, Strategic Offensive Forces Division, Directorate of Plans, HQ USAF, Washington DC. After an Air Staff reorganization, he became Assistant Deputy Director for Strategy, Doctrine and Long-Range Planning in June 1978. With the creation of a Deputy Directorate for Long-Range Planning, the general became chief of the Planning and Integration Division.

In April 1979 General Smith transferred to Castle AFB CA as Vice Commander, 93rd Bombardment Wing, and in April 1980 assumed command of the wing. The general became commander of SAC's 57th AD, Minot AFB ND, in November 1981. In December 1982 he was assigned as Assistant DCS/Plans at HQ SAC. In July 1985 he returned to Washington DC and served as the Deputy Comptroller, Budget, from March 1987 until August 1988.

From August 1988 to August 1989, General Smith served as the Assistant Deputy Chief of Staff, Plans & Programs, Headquarters U.S. Air Force, Washington DC.

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Acting Assistant Secretary of the Air Force
(Financial Management and Comptroller)

Mr Joseph P. Popple
Principal Deputy Assistant Secretary
of the Air Force, Financial Management
(Financial Management)

Lieutenant General Leo W. Smith II
Principal Deputy Assistant Secretary
of the Air Force, Financial Management
(Resource Management)

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IN THIS ISSUE

Page

Biography of Mr Joseph P. Popple.....2
Biography of Lt Gen Leo W. Smith II.....3
Assistant Secretary of the Air Force, Financial Management and Comptroller— SAF/FM Organization, by Mr Joseph P. Popple.....5
Agenda for Financial Management.....7
Customer Service Information Line.....9

Organization Charts
(Names and Phone Numbers)

Financial Management Executive Services, Lt Col James C. Wolfe (SAF/FME).....10
Deputy Assistant Secretary (Budget), Maj Gen G.W. Larson (SAF/FMB).....11
Deputy Assistant Secretary (Accounting & Finance), Mr John K. Scott (SAF/FMA).....12
Air Force Accounting & Finance Center, Maj Gen Charles D. Metcalf (AFAFC/CC).....13
Deputy Assistant Secretary (Cost & Economics), Mr LeRoy T. Baseman (SAF/FMC).....14
Deputy Assistant Secretary (Plans, Systems, and Analysis), Mr John Nethery (SAF/FMP).....15
Auditor General of the Air Force, Mr John W. Boddie (SAF/AG).....16
Notes from the Chief for Enlisted Matters— Including Senior NCO Focal Points, by CMSgt "Rip" Sewell.....17
Colonels' Group, Col Robert T. Osterhaler, Chief.....18
Comptroller Officer Assignments Section, Lt Col Jack L. Bailey, Jr.....19
Comptroller Civilian Career Management Program Policy Council.....20
Standard Systems Center, Mr Pat Foley, Director of Comptroller Systems.....21

SAF/FM and Comptroller Organization Chart—U.S. Air Force-Wide.....22
Key Comptroller Personnel— by Major Commands and Bases.....24

Professional Military Comptroller School (PMCS), Col Richard E. O'Neill, Commandant.....34
PMCS Class 89-C Graduates and "Idea Papers"...35
Comptroller Training Division, Maj Keith Bell, Chief.....36
Promotions.....37
Retirements.....39
Mr Scott Returns.....40
Senior Executive Service Actions.....41
General Officer Actions.....43
Lt Gen Claudius E. Watts Retires.....Back Cover

Assistant Secretary of the Air Force, Financial Management and Comptroller

SAF/FM Organization

by Mr Joseph P. Popple

The October issue of *The Air Force Comptroller* is one we all look forward to reading. It brings us up-to-date on our organizational arrangements and identifies the people filling key leadership positions. This edition is particularly noteworthy because it provides information on our new organization in the headquarters **(SAF/FM)** and, in the separate article entitled *Agenda for Financial Management*, outlines studies to be pursued in a Financial Management Review **(FMR)** which may bring about additional organization changes.

The SAF/FM organization is based on Title 10 U.S. Code as prescribed in Section 1103, Major Defense Acquisition: Independent Cost Estimates; the Goldwater-Nichols Department of Defense Reorganization Act of 1986; and provisions of the FY 1989 National Defense Authorization Act. The latter act specifically directed that financial management of the Air Force must be carried out under the authority of an assistant secretary, who shall be appointed from civilian life. In compliance with this provision, the Secretary of the Air Force established the position of Assistant Secretary of the Air Force, Financial Management and Comptroller, on July 1, 1989 **(SAF Order 100.2)**.

Pertinent direction in the FY 1989 Authorization Act specified additional authorities and responsibilities for the Assistant Secretary and is quoted as follows:

(1) supervise and direct the preparation of budget estimates of the Department of the Air Force and otherwise carry out, with respect to the Department of the Air Force, the functions specified for the Comptroller of the Department of Defense in section 137(c) of this title;

(2) approve and supervise any project to design or enhance a financial management system for the Department of the Air Force; and

(3) approve the establishment and supervise the operation of any asset management system of the Department of the Air Force, including—

(A) systems for cash management, credit management, and debt collection; and

(B) systems for the accounting for the quantity, location, and cost of property and inventory.

(b) (1) Financial management systems of the Department of the Air Force (including accounting systems, internal control systems, and financial reporting systems) shall be established and maintained in conformance with—

(A) the accounting and financial reporting principles, standards, and requirements established by the Comptroller General under section 3511 of title 31; and

(B) the internal control standards established by the Comptroller General under section 3512 of title 31.

(2) Such systems shall provide for—

(A) complete, reliable, consistent, and timely information which is prepared on a uniform basis and which is responsive to the financial information needs of department management;

(B) the development and reporting of cost information;

(C) the integration of accounting and budgeting information; and

(D) the systematic measurement of performance.

(c) The Assistant Secretary shall maintain a five-year plan describing the activities the Department of the Air Force proposes to conduct over the next five fiscal years to improve financial management. Such plan shall be revised annually.

(d) The Assistant Secretary of the Air Force for Financial Management shall transmit to the Secretary of the Air Force a report each year on the activities of the Assistant Secretary during the preceding year. Each such report shall include a description and analysis of the status of Department of the Air Force financial management.

Accordingly, within the Department of the Air Force, there is no need to attempt to draw distinctions between organizations that may be characterized as financial management or comptroller. (**Note:** The Act uses the terms "financial management" and "comptrollership" interchangeably.)

Proceeding from the requirements of law, the Secretary of the Air Force and the Chief of Staff examined extensively the associated terms and references requisite to SAF/FM. A number of decisions resulted from this review that were subsequently imbedded in the organizational arrangement. These include:

→

★ SAF/FM would be headed by a statutory appointee, who would be served directly by two principal deputies—one for Financial Management and one for Resource Management. Further, each deputy would be a full functioning official, i.e., would have the responsibility for a defined area, as shown below.

★ The principal duty positions would be filled respectively by a military and a civilian careerist. This arrangement would establish capstone financial management career positions to which those in the respective career paths could aspire.

★ A broadly scoped analysis posture for the SAF/FM in support of the Secretary of the Air Force and the Chief of Staff to provide decision support advice on Air Force issues in a broader context than one restricted solely to financial management issues.

★ An organizational distinction between Resource Management and Financial Management responsibilities—the former to provide for the budget development, justification review, execution oversight, and enactment—the later to assure independent fiscal control, accounting discipline, and cost and economic analysis support. Additionally, overall management aspects such as planning, human resource management, systems development oversight, and research and analysis were incorporated under the Financial Management side of the organization.

★ A consolidation of legislative liaison activities under Resource Management.

★ Transfer to SAF/FM of several specific financial functions which were being performed within the headquarters, but outside of the SAF/FM organization (i.e., military personnel, military construction, and other procurement budget and appropriation responsibilities).

★ Transfer to SAF/FM of the independent analytical capabilities and responsibilities formerly resident in the office of the Under Secretary of the Air Force **(SAF/USP)**.

In summary, the changes provide for establishment of a headquarters financial organization that can provide both the Secretary and the Chief total financial support and advice.

To fully implement the SAF/FM organization, the Secretary of the Air Force, on August 15, 1989, established the positions of Principal Deputy Assistant Secretary of the Air Force, Financial Management (Financial Management), and Principal Deputy Assistant Secretary of the Air Force, Financial Management (Resource Management), and reissued **SAF Order 100.2**. With that as the foundation, the two Principal Deputies—Mr Popple and Lt Gen Smith—worked to develop and establish the underlying organization that would best serve to meet the financial responsibilities set forth for the SAF/FM. The resulting organizational structure is at pages 10 thru 15 and pages 22 and 23.

Much work needs to be done in order to completely flesh out the subordinate organizational levels, assimilate the functions being transferred into SAF/FM, revise mission and function statements, complete position descriptions and, most importantly, assign individuals into the leadership positions of the new organization. It is certain that this initial organization will continue to evolve as the need for refinements become evident; as additional features of the organization are introduced, resulting from the actions taken under the Financial Management Review; and to reflect any alternative views of the incoming statutory appointee to the SAF/FM position.

It is hoped that everyone in our worldwide financial management community will keep abreast of these changes, but at the same time remember that our innovativeness and flexibility have always proven to be key ingredients in the successful and efficient discharge of our responsibilities. It has been that professional approach that has ensured continuity of financial management operations during previous headquarters reorganizations.

Assistant Secretary of the Air Force
Financial Management and Comptroller

Management Systems Deputy

Financial Management

- ★ Analysis: Financial Analysis, Plans and Reports
- ★ Policy (Budget and Accounting)
- ★ Banking (Government)
- ★ FMS: Administration, Systems, Executive Agent (SAAC)
- ★ Economics: Macro, Governmental, Private Sector
- ★ Cost and Cost Center Supervision
- ★ Fiscal Control (ACBMC): Treasury Functions, Apportionment, Reprogrammings
- ★ Stock and Industrial Funds Mgt
- ★ Special Accounts (OAC 60)
- ★ AFAFC and SAAC Supervision
- ★ Systems Development
- ★ Human Resources
- ★ Audit Liaison/Follow-Up

Resource Management

- ★ PPBS Data Base Manager
- ★ Budget Development
- ★ Budget Review
- ★ Budget Justification
- ★ Budget Execution Planning
- ★ Budget Execution Control:
 - Appropriation Execution,
 - Command Allocation,
 - Obligations/Outlays
- ★ Legislative Activity:
 - Committee Member/Staffer Liaison
 - Hearings/Briefings
 - Transcript, Inserts, Inquiries
 - Congressional Reports
 - Proposed Legislation

Agenda for Financial Management

The Secretary of the Air Force established the Assistant Secretary of the Air Force, Financial Management and Comptroller **(SAF/FM)** on July 1, 1989, and on August 15, 1989, appointed Mr Joseph P. Popple as the Acting Assistant Secretary of the Air Force, Financial Management and Comptroller. On this same date the Secretary of the Air Force, Dr Donald B. Rice, directed the Acting SAF/FM to initiate an effort to streamline the financial management within the Air Force.

The underlying impetus to the above actions was the legislative direction contained in the FY 1989 *National Defense Authorization Act* and the need to "develop recommendations for operational, organizational, and procedural changes to bring about more effective management and more efficient use of resources in the Air Force." This effort to identify potential savings within the Air Force is embodied in the *Defense Management Review* **(DMR)**, and in order to encompass Air Force financial management, is tasked in the *Financial Management Review* **(FMR)**.

In response to the Secretary of the Air Force tasking, we have established a Financial Management Agenda as described in the following paragraphs, and within this agenda a regimen for streamlining initiatives. The agenda for the Assistant Secretary of the Air Force, Financial Management and Comptroller is to:

★ Complete the assignment of responsibilities to and the organization of the office of the Assistant Secretary of the Air Force (Financial Management and Comptroller)—SAF/FM.

★ Assure the compliance with legislative direction and the intent of Congress in the matter of SAF/FM.

★ Streamline financial management—the Financial Management Review **(FMR).**

★ Develop a financial management mid-term plan.

★ Develop a financial management strategic plan.

Completion of the Assignment of Responsibilities to and Organization of SAF/FM

Provisions of the public law direct that the financial management of the Air Force must be carried out under the authority of an Assistant Secretary of the Force. To effect a fully capable and compliant SAF/FM, the new organization—established August 15, 1989—has been designed to have two full functional deputies to act as active and accountable top managers. Much must yet be done to complete the realignment of all personnel by functions under the two new principal deputies—Principal Deputy Assistant Secretary of the Air Force, Financial Management (Financial Management) and Principal Deputy Assistant Secretary of the Air Force, Financial Management (Resource Management).

Assure Compliance with Legislative Direction and Intent of Congress in the Matter of Assistant Secretary of the Air Force (Financial Management and Comptroller)

There are a number of financial management responsibilities addressed in Public Law (1989 Authorization Act) and in the congressional reports associated with these laws which must be implemented through specific financial management practices and procedures, in order to be responsive to the intent of Congress. It is necessary to resolve ambiguous Congressional direction and to clarify conflicting circumstances arising from Congressional financial management direction which overlaps or runs at cross purposes to activities in other functional areas. Emphasis must be placed on the new requirements for internal audit and follow-up to comply with the new DOD directives and DOD IG inspections.

Streamline Financial Management: A Financial Management Review (FMR)

The implementation of DMR initiatives in other management and operational areas will have a substantial impact on the manner in which financial management within SAF/FM will be carried out. SAF/FM must make the necessary adjustments to its own practices and procedures in consonance with the changes that will take place in other areas. In addition to DMR integration, Secretary Rice has directed "all elements of financial management (i.e., budget, formulation, review, enactment, cost, accounting and finance) need to be reviewed carefully, both for short-term and longer term improvements." These initiatives focus on streamlining, the elimination of unnecessary layering and management efficiency, and can potentially impact every aspect of the way we do business, from headquarters to the field activities. The agenda for the Financial Management Review is as follows:

★ **Establish Streamlined Organizations**
- ☐ Examine Management Overhead at All Levels
- ☐ Military and Civilian Career Paths
- ☐ Develop Demographics Data Base
- ☐ Streamlining Initiatives Overview

→

★ **BPPBS Support**
- ☐ SAF/FM vis-a-vis PPBS Cycle Reviews
- ☐ Assistant Secretary as Advisor to SAF

★ **Decision Support for SAF**
- ☐ Coherent Decision Support Structure
- ☐ Alternative Decision Forum
- ☐ Develop SAF Oversight Tools

★ **Acquisition Support**
- ☐ AFSC, AFLC & AFCC Comptroller Organizations
- ☐ Funds Issuance Parallel Service Acquisition Executive (SAE) Structure
- ☐ ICA Responsibilities
- ☐ Changes in Support of SPOs
- ☐ CMD Disbursing Functions (DCMA)
- ☐ Efficiencies in Funds Release/Program Direction

★ **SAF/FM Support to Each Assistant SAF**
- ☐ Systemic Financial Change
- ☐ Identify Resources
- ☐ Include each Asst SAF in BPPBS
- ☐ Assure Classified Program Review

★ **Improve Field Support**
- ☐ Establish Stronger Relationships with Field Comptrollers
- ☐ Establish Field Comptroller Support Capability
- ☐ Align Field Comptrollers Responsibilities like SAF/FM

★ **Examine Current Workload vs New Efforts**
- ☐ Examine Military and Civilian Mix
- ☐ Non-Financial Offices with Financial Skills
- ☐ Use of Standards to Determine Staffing Levels
- ☐ Areas of High Concentration of Financial Managers
- ☐ Review Comptrollers at Intermediate Headquarters

★ **Determine Efficient Cost Analysis Organization**

★ **DCR Role in Base Level FM Issues**

★ **Complete Comptroller Systems Master Plan**
- ☐ Resolve Manpower Conflicts
- ☐ Funding, Schedule and Technical Aspects
- ☐ Include Financial and Asset Management Systems
- ☐ Define Manpower Savings Accrued

★ **Develop New Methods to Apply Technology**
- ☐ Expert Systems
- ☐ Digital Storage Techniques
- ☐ Computer Assisted Training

★ **Examine Guard/Reserve FM Structure**

★ **Examine Centralization of Civilian Pay**

★ **Direct Reporting of Accounting Data to AFAFC**

★ **SAF/FM Exercise Responsibilities More Directly**
- ☐ Funds Release to Field Activities
- ☐ MWR Financial Management
- ☐ Commissary Financial Management
- ☐ Other Non-SAF/FM Financial Management Functions

Develop a Financial Management Mid-Term Plan

The prospectus for diminished resources, the need to deliver more effective financial management, and the need to react to external changes today and into the future are among the many indicators pointing to the need for change throughout the financial management community. Current practices must be addressed and closely examined to determine what improvements, efficiencies or adaptations can be made to operate financial management within the Air Force on a more effective *and* more efficient basis using evolving technologies and skills as they become available. These efforts must be analyzed, definitized, introduced and, finally, incorporated into daily practice in a timely and effective manner to maximize their full potential. This is no small tasking. A mid-term plan is being developed to serve as the vehicle to keep us moving in the right direction and to insure every aspect of finanacial management is systematically reviewed and incorporated into the mechanism for a continual financial management review.

Develop a Financial Management Strategic Plan—Year 2000

A longer term strategic plan is also being developed which will be approved by the SAF/FM and endorsed by the Secretary of the Air Force. This plan will carry Air Force financial management into the next century and will guide the shaping of the financial management work force of the future to insure the necessary financial management skills, organizations, and systems are available and in place when they are needed.

The areas outlined above represent an ambitious agenda for financial management today and into the future. Many agenda items overlap and interrelate to other items being reviewed both inside and outside of the "FM" organizations. To be successful we must remain creative in our thinking and eager to facilitate the changes before us. This is an exciting and challenging time for all concerned. With your continued support and cooperation we can look forward to the emergence of a better financial management community within the Air Force.

Customer Service Information Line

Effective 1 June 1989, the 3700th Technical Training Wing at Sheppard AFB, Texas, implemented a Customer Servince Information Line in the Training Evaluation Division to answer inquiries concerning the quality of graduates from their courses.

The Customer Service Information Line is a two-year Test Program and will utilize an existing telephone line **(AUTOVON 736-5236)** within the Training Evaluation Division. This program will supplement the Training Quality Report **(TQR)** program and is designed to be more responsive to the immediate supervisor's needs. The supervisor should receive a reply within 5 days after calling the Customer Service Information Line with an inquiry.

The phone line will be answered from 0745 to 1645 Monday through Friday by Training Evaluation Division personnel. After duty hours and on weekends/holidays the line will be connected to a recorder to receive incoming calls. On the next duty day the Training Evaluation Division personnel will log the calls received and initiate required actions.

The Customer Service Information Line is ***only*** for courses taught within the 3700 TCHTW and include such areas as Comptroller, Communications, Civil Engineering, Transportation, and Aircraft Maintenance training.

For additional information contact **Mr Miller (AUTOVON 736-5234).**

Need Office Copies of *The Air Force Comptroller?*

We have received numerous requests by telephone and letter to send copies of *The Air Force Comptroller* to various activities throughout the Air Force. Due to the number of copies supplied to the magazine office and lack of personnel on the staff, we cannot provide this service, especially on a recurring basis.

This does not mean you can't obtain a copy or increase the number of copies received by your organization; however, you must go through your Publications Distribution Office **(PDO).** The procedure to follow is quite simple:

> Ask your "Customer Accounts Representative," usually located in the administrative section of your organization, to fill out an ***AF Form 764a*** *(RQN and RQMT Request),* refer to *The Air Force Comptroller* as **AFRP 170-2**, tell them the number of copies requested, and submit the form to your PDO.

Before you know it, your office will start receiving copies of *The Air Force Comptroller* on a recurring basis.

FINANCIAL MANAGEMENT EXECUTIVE SERVICES



LTC J.C. Wolfe

The Financial Management Executive Services Office **(SAF/FME)** is responsible for local administrative management, resource/personnel management, the Comptroller Office Automation Network **(COAN)**, and special projects for the office of theAssistant Secretary of the Air Force (Financial Management and Comptroller). SAF/FME is the focal point for implementing the reorganization of the office of the Assistant Secretary of the Air Force (Financial Management and Comptroller), developing the SAF/FM section of the Department of the Air Force Organization and Functions document (Headquarters Pamphlet 21-1), relocating offices, and generally improving in-house support operations.

In the coming year we will continue to enhance personnel management using COAN's relational database and begin implementation of the new personnel system, PC III; further exploit the capabilities of COAN by increasing disk storage, upgrading software, increasing main memory; continued emphasis on systems security; and upgrade copier service. Providing better service for the SAF/FM staff is our goal. Specific responsibilities include:

Administrative Management Branch

★ Correspondence control to include mail management, distribution, suspense control, classified documentation management

★ Reprographics management

★ Documentation management

★ Publications management

★ Unit security

★ Supply

Resources Branch

★ Military/civilian personnel management to include in/out processing, personnel action, awards, appraisals, and training

★ PC III Personnel Systems

★ Manpower management

★ Budget (travel)

★ Special projects

COAN Branch

★ Systems management

★ Systems supply

★ Systems unit requirement management

★ DDN management

★ Network/interface management

DEPUTY ASSISTANT SECRETARY (BUDGET)



M/G G.W. Larson

Maj Gen G.W. Larson, Jr
Deputy Assistant Secretary (Budget)
SAF/FMB AV 225-1875 4D131

Mr J.W. Beach
Deputy for Budget
SAF/FMB AV 225-1877 4D131



Mr J.W. Beach

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AV 224-5700

Assistant for Military Construction

Assistant—Ms M. Maust
SAF/FMBIC 5C129
AV 224-1319

Assistant for RDT&E

Assistant—Ms L.J. Copenhaver
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AV 224-4641

Assistant for Program Control & Integ.

Assistant—Mr R.E. Axtell
SAF/FMBIM 5D110
AV 224-4994

Assistant for Other Systems

Assistant—Col E.W. Bennett, Jr
SAF/FMBIO 5D110
AV 224-4600

Directorate of Budget Operations

Director—**Brig Gen J.L. Finan**
SAF/FMBO AV 227-0627 4D120
Dep Dir—**(Vacant)**
SAF/FMBO AV 227-0628 4D120

Assistant for Integration Management

Assistant—Col G.P. McElroy
SAF/FMBOI 5D110
AV 224-4096

Assistant for Mission Operations

Assistant—LTC R.G. Jones
SAF/FMBOM 5D110
AV 224-3801

Assistant for Support Operations

Assistant—Ms D. Vaughn
SAF/FMBOS 5D110
AV 224-5943

Assistant for Military/Civilian Personnel

Assistant—Col (S) L. Clark
SAF/FMBOP 5D110
AV 227-5596

Directorate of Budget Management & Execution

Director—**Col J.A. Campione**
SAF/FMBM AV 225-6128
Dep Dir—**(Vacant)**
SAF/FMBM AV 227-5627 4D120

Assistant for Budget Programs

Assistant—Col C.G. Bridges
SAF/FMBMP 5D110
AV 224-3642

Assistant for Security Assistance

Assistant—Mr J.W. Eppley
SAF/FMBMS 4D223
AV 225-3980

Assistant for Budget Execution Control

Assistant—Mr G.G. Gallagher
SAF/FMBMC 5C129
AV 225-4938

Assistant for Information Management

Assistant—Mr D. Bryson
SAF/FMBMA 5D110
AV 224-4411

DEPUTY ASSISTANT SECRETARY (ACCOUNTING AND FINANCE)



Mr J.K. Scott

Mr John K. Scott
DEPUTY ASSISTANT SECRETARY
SAF/FMA 4D160
AV 227-9578

Commander, Air Force Accounting & Finance Center (AFAFC) and Deputy for Accounting (SAF/FMAA)
Cmdr & Dep—**Maj Gen C.D. Metcalf**
AFAFC/CC AV 926-7461 Denver CO

AF Accounting & Finance Center
Denver CO
See chart on the following page— ***Page 13***

Security Assistance Accounting Center
Asst Dir (DSAA)—Mr James McQuality
Denver CO
AV 926-4751

Deputy for Policy and Banking
Deputy—**Mr Gary W. Amlin**
SAF/FMAB 4D160
AV 227-9578

Asst for Audit Liaison & Follow-Up
Assistant—Mr Joe A. Roj
SAF/FMABA 4D164
AV 227-6051

Asst for Banking & Financial Services
Assistant—Mr David C. Harris
SAF/FMABB 4D164
AV 227-2657

Assistant for Policy & Procedures
Assistant—Mr A. Clair Ralph
SAF/FMABD 4D156
AV 227-6410

Deputy for Fiscal Control
Deputy—**Mr Robert W. Zook**
SAF/FMAF 4D120
AV 227-5627

Assistant for Special Programs
Assistant—Mr Neill Bassford
SAF/FMAFB 5C132
AV 224-1283

Assistant for Fiscal Control
Assistant—(Vacant)
SAF/FMAFC

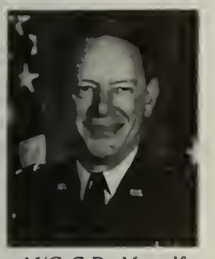
Assistant for Revolving Funds
Assistant—Mr Arthur S. Kramer
SAF/FMAFF 5C129
AV 224-3803

Approval of Adjustments in Expired or lapsed Appropriation Accounts

Because of recent Congressional action, upward adjustments to expired or lapsed appropriations exceeding $100,000 must be approved by the Secretary of the Air Force. The use of expired/lapsed funds for upward adjustments of obligations is authorized if amendments or modifications do not increase or otherwise change the scope of the contract and result in new procurement. The contracting officer who makes the contract modification will determine whether the modification is "within the scope" of the original contract. When needed the Judge Advocate should also be consulted. However, this determination does not relieve the AFO of the responsibility to ensure proper funds are both available and charged.

This policy change was implemented effective April 1, 1989. During the first six months, 107 requests were submitted for the Assistant Secretary of the Air Force (Financial Management and Comptroller) **(SAF/FM)** approval, of which 102 were approved. The remainder were in various stages of consideration.

AIR FORCE ACCOUNTING AND FINANCE CENTER



M/G C.D. Metcalf

Maj Gen Charles D. Metcalf
Commander, AFAFC & Deputy for Accounting
AFAFC/CC AV 926-7461 Denver CO

Mr Bernard A. Gardetto, Jr
Assistant Deputy for Accounting
AV 926-7463



Mr B.A. Gardetto, Jr

Staff Judge Advocate
Director—**Col R. Abbott**
AFAFC/JA
AV 926-7514

Public Affairs
Director—**Maj S. Re**
AFAFC/PA
AV 926-7741

Plans and Systems
Director—**Mr J. Coleman**
AFAFC/XS
AV 926-7181

Comptroller Support
Director—**Col J. Patton**
AFAFC/CW
AV 926-4881

Comptroller
Director—**LTC L. Paulson**
AFAFC/AC
AV 926-7626

Management Services
Director—**Mr E. Mankey**
AFAFC/MG
AV 926-7545

Program Management
Director—**Col L. Buxton**
AFAFC/PM
AV 926-4655

Information Management
Director—**Mr E. Brandon**
AFAFC/IM
AV 926-7548

Communications—Computer Systems
Director—**Col R. Scheibel**
AFAFC/SC
AV 926-7957

Accounting Operations
Director—**Col L. McVay**
AFAFC/TC
AV 926-7748

Network Operations
Director—**LTC B. Sargent**
AFAFC/DO
AV 926-3591

Settlement and Adjudication
Director—**Mr W. Kramer**
AFAFC/AJ
AV 926-4787

Military Pay Operations
Director—**Col R. Swenka**
AFAFC/MP
AV 926-7112

Civilian Pay
Director—**Mr G. Raisio**
AFAFC/CP
AV 926-5282

Retired Pay Operations
Director—**Col J. Hadley**
AFAFC/RP
AV 926-7011

Security Assistance Accounting Center
Director—**Mr J. McQuality**
AFAFC/FS
AV 926-4751

DEPUTY ASSISTANT SECRETARY (COST AND ECONOMICS)



Mr L.T. Baseman

Mr LeRoy T. Baseman
DEPUTY ASSISTANT SECRETARY
SAF/FMC 4D159
AV 227-5311

Deputy for Economics & Business Management
Deputy—**Dr Stan Dunn**
SAF/FMCE 4D159
AV 227-5312

Assistant for Economics
Assistant—Col Russell T. Reston
SAF/FMCEE 4D167
AV 225-5220

Assistant for Business Management
Assistant—LTC Wm F. Bowlin *(Actg)*
SAF/FMCEB 4D167
AV 227-1152

Commander AF Cost Center
Commander—**Col David G. Olsen**
AFCSTC/CC Arl VA
AV 286-5837

Acquisition Division
Chief—Mr John Dorsett
AFCSTC/AD Arl VA
AV 286-5863

Operating & Support Division
Chief—Col Richard J. Eyermann
AFCSTC/OS Arl VA
AV 286-5851

Resource Management Division
Chief—LTC (S) Gregory A. Clark
AFCSTC/RM Arl VA
AV 286-5840

Deputy for Cost Analysis
Deputy—**Col David G. Olsen *(Actg)***
SAF/FMCC Arl VA
AV 286-5837

Assistant for Cost Programs
Assistant—Col J. E. Alsobrook, Jr
SAF/FMCCC 4D178
AV 227-0734

Assistant for Cost Policy & Reporting
Assistant—LTC L.D. Munz *(Actg)*
SAF/FMCCR 4D159
AV 227-0734

Air Force Cost Center. The Air Force Cost Center has moved into a modern office building that matches its promise as the newest star in the comptroller organization. The Center's office space is located in the Crystal City section of Arlington VA, approximately three-fourths of a mile from the Pentagon. The new address is: **Suite 403, 1111 Jefferson Davis Highway, Arlington VA 22202.** The new ***commercial*** number of the Cost Center is **(703) 746-5837** and the *Autovon* number is **286 plus the extension.** The ***toll free*** number for the **Cost Bulletin Board** remains the same **[1-800—344-3602].**

FY 90 FMS Administrative Budget. All signs point to another tough year for the FMS Administrative Budget. Admin budget resources are derived from a 3% surcharge on FMS sales—there has been no sales rebound and no change to the surcharge rate. DSAA has asked Congress to shift the military personnel portion of FMS admin costs to appropriated funds, but the most realistic near-term prospect is more of the same—learning to live within diminishing means.

Cost Estimate Documentation. We are currently updating the Program Office Estimate **(POE)** and Independent Cost Analysis **(ICA)** documentation requirements. The revised requirements should decrease the time spent on estimate documentation while allowing an adequate review of the estimate to be accomplished.

DEPUTY ASSISTANT SECRETARY (PLANS, SYSTEMS, AND ANALYSIS)



Mr J. Nethery

Mr John Nethery
DEPUTY ASSISTANT SECRETARY
SAF/FMP 5E989
AV 227-2905

Assistant for Policy Development and Analysis
Assistant—**Col Joe Scheimer**
SAF/FMPA 5E989
AV 227-2905

Mr Chuck Bennett
Maj Bruce White
Ms Olga Crerar

Director of Technology and Plans
Director—**Mr Dave Hinton**
SAF/FMPS 4D138
AV 224-4180

Mr Jake Baker
Mr John Chapman

Assistant for Comptroller Support
Assistant—**Col John Franco**
SAF/FMPC 4E137
AV 227-9992

LTC Steve Redfield
Maj Don Gerhart
Ms Christine Stanley
Ms Claire Claysmith
Ms Norma Salch

The **Deputy Assistant Secretary (Plans, Systems, and Analysis)** supports the Secretary and Under Secretary of the Air Force with mission area program analysis and evaluation, and manages SAF/FM activities associated with long-range and strategic planning, comptroller support, and financial information systems planning. The following paragraphs highlight the functions of the three organizations responsible for this overall activity.

Assistant for Policy Development and Analysis (SAF/FMPA)

This office provides policy and program analysis support to the Secretary, the Under Secretary, and the Assistant Secretaries and provides a quick reaction assessment capability. It is responsible for the development and analysis of resource strategies for near- and long-term financial forecasts and provides advice on Air Force policies and actions with respect to mission area requirements, tradeoffs, and priorities, including PPBS issues and weapon system program alternatives. This office serves as a bridge between the Secretariat and Air Staff on PPBS and program development matters through its participation on the Air Force Board Structure.

The Director of Technology and Plans (SAF/FMPS)

This new office is a direct result of the legal requirement for SAF/FM to approve and supervise the design or enhancement of all Air Force Financial Management systems, as well as the Secretary's direction to streamline to maximize effectiveness and efficiency. Planning for the future and technological evaluation are intertwined. This office manages Air Force financial systems, planning, explores the use of new technology, and rigorously pursues prototypes and applications of "expert systems" which are receiving wide attention in industry. In addition, this office is responsible for reviewing, validating, and approving the architecture for all Air Force information systems which impact financial management.

Assistant for Comptroller Support (SAF/FMPC)

This office, along with assistance from AFAFC/CWX, supports the Air Force financial management community in the areas of wartime planning, long-range and strategic planning of SAF/FM resources, training/education, personnel development, and the awards program. This organization serves as the bridge between the Secretariat and the field comptroller communities for the above activities, as well as organizational planning and manpower management. Other key activities include executive agent responsibilities for the CCCMP, office of primary responsibility **(OPR)** for executive sessions, and the publication of *The Air Force Comptroller* magazine.

THE AUDITOR GENERAL



Mr J.W. Boddie

Mr J.W. Boddie, THE AUDITOR GENERAL—876-4071
B/G G.E. Hahn, DEPUTY AUDITOR GENERAL—876-7841



B/G G.E. Hahn
(Norton)



Mr J.R. Lonon (Actg)
(Pentagon)
227-6281
Associate Auditor General



Mr K.E. Seifert
(Norton)
876-6667
Operations



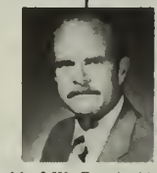
Col S.K. Burrell
(Norton)
876-5729
Resource Management



Mr J.R. Crawford
(Wright-Patterson)
787-6355
Acquisition/ Logistics Audits



Mr R.L. Baugh
(Norton)
876-6095
Financial/Support Audits



Mr J.W. Dorris (Actg)
(Norton)
876-4332
Field Activities

— Staff Directorates — **——— Line Directorates ———**

Potential Monetary Benefits

What do the terms "questioned cost," "unsupported cost," "disallowed cost" and "funds put to better use" have in common? All are included in the Inspector General **(IG)** Act Amendments of 1988 and can be included under the umbrella of potential monetary benefits **(PMBs)**. These new terms will not supplant the term PMB, but certainly will become an integral part of auditor-management discussions of audit results.

The definitions of these new terms do not materially change what we have previously included in PMBs, but provide a clearer picture of what Congress views as a PMB. The first three terms primarily relate to the contractor world and Defense Contract Audit Agency audits. The last term applies more to internal audits, such as those performed by the Air Force Audit Agency **(AFAA)**. One point in the legislation is worth noting. The deobligation of funds now qualifies as a PMB under the "funds put to better use" category.

The IG Act Amendments are just another example of the high level of attention being given to PMBs. Within the past year, both the Comptroller General and the Inspector General, Department of Defense **(DOD IG)**, have reviewed the documentary support for and reporting of PMBs by the service audit agencies. The DOD IG has examined PMBs from the management perspective, i.e, what actions were taken on claimed savings? Finally, with all the attention placed on the budget deficit and the resulting funding reductions, congressional attention will remain high.

What does all this mean to the auditor and manager? The audit mission includes the identification of areas where funds outlay or obligations can be reduced or unnecessary expenditures avoided. Management too has this responsibility. Management also must validate the PMBs reported by audit and maintain documentation to evidence what disposition was made of the funds put to better use.

In a 23 November 1988 Review of Audit Followup Reporting of Monetary Benefits, the DOD IG cited the Air Force and the AFAA for reporting PMBs without obtaining management concurrence or nonconcurrence, not tracking PMBs in deferred management endorsements, not obtaining a final agreed-upon amount of a PMB when the recommendation is closed, and not resolving PMB noncurrences. As a result of that report, AFAA now clearly states the amount of the PMB in the audit findings in the report. We are also requiring management to explicitly state in their comments whether they concur or nonconcur with the amount of PMB claimed by audit. If management concurs, but believes the amount is different, that amount should be specifically stated. If agreement to a PMB *amount* is deferred in order to validate the amount, management actions to close the recommendation must include a clear statement of the actual amount of PMB achieved or a final estimate of the PMB anticipated to be realized and the rationale for that estimate. Tracking summary sheets for Air Force reports and audit followup logs for installation reports will not be reported as closed by SAF/ACR, the Air Force followup official, until management provides this information. Lastly, all PMB nonconcurrences will be adjudicated like any other noncurrence as prescribed in **AFR 175-2**.

The world of PMBs is a dynamic one. Both auditor and manager will be subject to constant scrutiny. We must work together to demonstrate that Air Force operations are being enhanced by auditor identification and management disposition of opportunities to put available funds to better use.



NOTES FROM THE:

Chief for Enlisted Matters

by CMSgt Ruall L. Sewell **Autovon 224-5437**

Promotions—What Happened?

This subject continues to be one of the top three concerns brought to my attention when making base visits. In the October 1987 issue of this magazine I addressed this subject and much of the information in that article still applies today. We still have across-the-board percentages; however, they are much smaller now. Here's what I am talking about—I will use SNCO data to illustrate the trend:

PROMOTION PERCENTAGES

	FY 90	FY 89	FY 88	FY 87	FY 86
E-9	TBD	12	12	20	23
E-8	9	5	9	16	17
E-7	20	18	22	31	30

As you can see, the decline started in FY 88. The question I am asking is: *Why?* Several reasons: End-strength drawdown, support career field, retention and money. We have drawn down the enlisted force 36,000 since FY 88 and expect to lose more in FY 90. This has a tremendous impact on promotions when you consider the congressional controls put on enlisted grades. A slight impact, although an irritant to me, is the fact that critical career fields get additional 5 percent promotions in their specialties. Personally, I would like to have a one-time get-well cycle for comptroller personnel. The last two reasons you already know, but as a reminder, when we as an Air Force take end-strength down you have fewer personnel to retain, therefore retention goes up. Money has been in short supply for the last couple of years and may not improve in the near future. The good news is that this subject is on the Air Staff front-burner and getting a lot of attention. I am confident the promotion picture will improve—you all know we have the vacancies.

FY 90 Comptroller Senior NCO Focal Points

AAC	CMS Bill Koerner	317—552-3605
	CMS Ken Moore	317—552-2959
AFCC	CMS Ron Curtis	576-5541
AFLC	SMS Jerry Waugh	787-7232
AFSC	CMS Joe Lalonde	858-7232
ATC	SMS Mike Hunt	487-3195
	CMS Tom Cline	487-5232
AU	CMS Bob Howell	875-7151
ESC	CMS Jim Dispirito	945-2181
MAC	CMS Jules Smith	576-5661
	CMS Nancy Holt	576-3664
PACAF	CMS L.H. Nishihara	449-9823
SAC	CMS Joe White	271-4889
	SMS Barry Woosley	271-4346
TAC	CMS John Brown	574-5545
	CMS Jim Magnotta	574-7001
USAFE	CMS Don Boudreau	480-7260
	CMS Dan Dabbs	480-6859
AFAFC	CMS Conrad Rhodes	926-7463
AFAFC/CWB	CMS Dave Livingston	926-5413
AF/AFO	CMS Paul Zuckerman	225-3107
AF/ACC	CMS Marv Calhoun	225-3980
Schoolhouse	CMS Nate Dickerson	736-6679
AFDW	CMS Olie Burton	279-0233

Colonels' Group

AFMPC/CC



Col R.T. Osterthaler

Col Robert T. Osterthaler
CHIEF, COLONELS' GROUP

Col Richard R. Ray
DEPUTY CHIEF, COLONELS' GROUP — AV 487-6194



Col R.R. Ray

Executive Officer
Maj Terry G. Cook

Plans & Operations Division
Maj David R. Lefforge
Chief
AV 487-6643

Management Division
LTC Charles K. Leonard
Chief
AV 487-6951

Special Actions Division
Maj Steven F. Maurmann
Chief
AV 487-6395

Records Division
MSgt Nicolette A. Henderson
Chief
AV 487-6266

Washington Area
Maj James M. Corrigan
Deputy Division Chief

TAC, USAFE, PACAF, AAC, USSPACE, AFSPACE, NASA
Maj Wendell Johnson
Assignment Officer

Attache, Security Assist, PACOM, EUCOM, USFK, CENTCOM, LANTCOM
Maj Edward T. Dixon
Assignment Officer

MAC, SAC, ATC, AFLC, AFSC, AFCC, ESC, AFOTEC, AU, AFRES, USSOC, UTC, AFTAC
Maj Felix M. Grieder
Assignment Officer

Medical, Legal, Chaplain
Ms Linnie E. Arquette
Assignment Officer

001X, 0930, 0940, 25XX, 55XX, 62XX, 70XX, 73XX, 74XX, 75XX, 79XX
Maj Marcia V. Skaer
Deputy Division Chief

23XX, 67XX, 16XX, 005X, 49XX, 80XX, 81XX, 82XX
Maj John W. Bengtson
Assignment Officer

004X, 009X, 31XX, 40XX, 60XX, 64XX, 66XX
Capt Steven M. Wilson
Assignment Officer

0029, 26XX, 27XX, 28XX, 29XX, 65XX
Capt Timothy W. Brown
Assignment Officer

Capt William M. Crawford
Deputy Division Chief

Capt Eddie L. Felder, Jr
Chief, Retirements and PME

TSgt Kelly E. Copelin
NCOIC Special Actions & Retirements

TSgt William N. Wells
Chief Systems Support

SSgt Jeffery M. Woliver
Chief Board Support

SSgt Sandra G. Barton
Deputy Division Chief

A1C Donald L. Warren
Senior Officer Records Mgr

SrA Constance I. Sauer
Senior Officer Records Mgr

A1C Antonio B. Posada
Senior Officer Records Mgr

The Colonels' Group has four divisions that are ready to help you with your Air Force career. The *Management* and *Plans & Operations* divisions are the primary assignment divisions. In the *Management Division*, four assignment officers are responsible for all colonel assignments in the AFSCs indicated. The *Plans & Operations Division* has five assignment officers who make assignments on colonels in operations AFSCs (i.e., **0026, 0036, 0066, 0076, 0086, 0216, 14XX, 17XX, 18XX, 20XX, 22XX, 88XX, 89XX**, and **9XXX**). Rather than being organized by AFSC, they are organized by major command or organization, as indicated above. The *Special Actions Division* is responsible for colonel actions concerning quality force issues, senior service schools, retirements, and board support. All colonel and colonel selectee selection folders are maintained by the *Records Division*. This includes reviewing all incoming OERs, citations, and photos prior to acceptance for file in the Headquarters USAF Officer Selection Folder.

Comptroller Officer Assignments Section

by Lt Col Jack L. Bailey, Jr

New Comptroller Assignments Officer. As the assignment cycle rolls into its busiest period, we are pleased to introduce the newest member of the team, **Captain Patricia C. Cruz.** She replaces **Major Jeffrey T. Steiner**, who is now working in the Plans and Programs shop in HQ ATC/XPPD. Capt Cruz comes to us from MacDill AFB FL, where she was Chief, Cost Branch. Prior to that assignment she had 8 years in accounting and finance at Cannon AFB NM, Hellenikon AB GR, and MacDill AFB FL. She will presently be working the assignment of officers to AFSPCMD, ATC, MAC, SAC, AFLC, AFCC, AFAA, ESC, and other SOAs. You will be seeing her at the upcoming Comptroller conferences at those commands during the next year.

FY 90 Joint Agency Assignment Possibilities. Comptroller presence is growing in the joint arena as the increasing demand for financial managers/analysts is thrusting more of our officers into the "purple suit" environment. Here is a brief description of the known opportunities coming open in FY 90. Requirements change frequently, so this is very likely not a complete list for the year.

AFSC: 6746
Grade: O-3/4
JDA: JD
Org: CENTCOM
Location: MacDill AFB FL
RNLTD: 9005
Description: Prepares cost studies, analysis of POM, audit liaison with the Joint Staff.

AFSC: 0056
Grade: O-5
JDA: JD
Org: Joint Staff
Location: Pentagon
RNLTD: 9005
Description: Defense Resource Manager. PPBS development, evaluates military force levels, CINC integrated priority list, prepares recommendations for the Chairman, Joint Staff.

AFSC: 6756
Grade: O-3
Org: U.S. Forces Korea
Location: Yong San, Korea
RNLTD: 9005
Description: Exec to Chief of Resource Management. Assists in administration of the directorate and financial advisor to the RM.

AFSC: 6736
Grade: O-3
Org: USMTM
Location: Dhahran, Saudi Arabia
RNLTD: 9006
Description: Chief, Programs and Budget; executes O&M, Military Assistance Program, Foreign Military Sales, and Assistance-in-Kind budgets.

AFSC: 6746
Grade: O-3
Org: Rand
Location: Santa Monica CA
RNLTD: 9005
Description: Rand Research Fellowship; 2-year research program with 4-year follow-on to SAF/FMC.

Additional Career Broadening Opportunities. We have no new projected requirements to fill plans and programs positions **(AFSC 0076)** although we do expect to be tasked for more officers. These present great opportunities to learn the "programs" side of the PPBS process. If you are interested, let us know. Also, we are looking for two officers interested in doing a 3-year tour in SOS and BMTS, beginning in the summer of 1990. Both positions require highly professional officers with excellent performance reports, and are polished speakers/writers.

Comptroller Officer Assignments Section

Autovon 487-5031



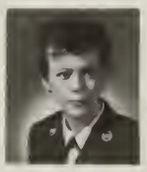
Lt Col Jack L. Bailey, Jr has a master's degree in Business Administration from Central Michigan University. Background: Budget, Cost and Management Analysis, Comptroller Staff Officer.



Capt Thomas E. Hicks has a baccalaureate degree in Accounting from Mississippi State University. Background: Accounting & Finance at MAJCOM and base level, and Comptroller Plans.



Capt Patricia C. Cruz has a bachelors degree in Accounting from the University of Southern Mississippi. Background: Accounting & Finance and Cost Officer in TAC & USAFE.



SrA Sharon Ramirez is the Personnel Assistant to the Comptroller Officer Assignments Team. This is her first assignment after graduation from the Personnel Technical Training School.

Comptroller Civilian Career Management Program

Policy Council



Mr Joseph P. Popple
Chairman (SAF/FM)



Mr Pat L. Schittulli
Dir of Civilian Personnel

Functional Representatives



Mr J.W. Boddie
Auditing



Mr B. Gardetto
Accounting



Mr J.W. Beach
Budgeting



Mr L.T. Baseman
Cost

Organizational Representatives



Mr G.W. Amlin
SAF/FMA



Mr A.P. Babbitt
AFSC



Mr J. Lang
AFLC



Col C.L. Martin
Other Cmds

Support Members



Mr C.E. Bennett
Executive Agent
SAF/FMPX
225-0550



Mr H.E. Park
Career Program Director
AFCPMC/DPCMA
487-6450

Training and Development

Mr J. Chapman

Ms K. Johnson
Mr M. Eaton
Ms P. Powers

Program Operations

Mr R. Dold

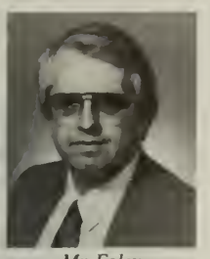
Ms M. Johnson
Mr J. Gonzales
Mr K. Fritz

Personnel

Mr R. Sheppard

Ms Joan Vinci

STANDARD SYSTEMS CENTER



Mr Foley

Director of Comptroller Systems
Mr Foley
446-4181
Deputy Director
Lt Col Geng



LTC Geng

Plans and Programs Division (AFAFC/XSL)
AFAFC/SSC/SMC (Liaison Office)
Mr Jung/AV 926-7541

Financial Systems Div
Chief: Mr Ford
SMCF/4374

General Accounting Systems Branch
SMCFA/3496
Chief: Mr Herndon

—General Accounting & Finance System

—On-Line Automated Travel

Financial Interface Systems Branch
SMCFB/4201
Chief: Maj Brown

—General Accounting & Finance System-Batch

Materiel Systems Div
Chief: Mr Reagan
SMCL/4333

Supply Systems Branch
SMCLA/4334
Chief: Mr Potts

—Automated Materiel System Interfaced with Base Supply System

—Aviation Fuels Management Accounting System

Materiel Accounting Systems Branch
SMCLB/3696
Chief: Capt Simmons

—Medical Materiel Accounting System

—Standard Materiel Accounting System

Management Sys Div
Chief: Mr Atwell
SMCS/3530

Support Systems Branch
SMCSB/4181
Chief: Mr Wood

—Program Management

—Plans

—System 2200

—PMRT Planning

—Resource Management

Budget Systems Branch
SMCSC/4909
Chief: Ms Cleveland

—Command Budget Automated System

Pay Systems Div
Chief: Maj NcNelis
SMCY/3300

Civilian Pay Branch
SMCYC/4501
Chief: Mr Hillman

—AF Standard Civilian Automated Pay System

Command Support Branch
SMCYS/3312
Chief: Mr Ogletree

—JUMPS

—Report of Accounting & Finance Activities (Base & Command)

—Nonappropriated Funds Management System (NAFMIS)

—Appropriated Fund System (MWR)

—Command On-Line Accounting & Reporting System

Executive, Administrative or Dual Function Officers		Autovon
SAF/FME	LTC J.C. Wolfe	225-9134
SAF/FMA	LTC M. Cooke	227-2288
SAF/FMB	Col (S) R.W. Wood	225-1875
SAF/FMC	LTC L.D. Munz	227-5313
SAF/FMM	Ms B. Dudka	225-2635
AAC	None	
AFCC	Maj L. Sheen	576-5989
AFLC	Capt R. Carver	787-2443
AFSC	TSgt R. Eickhoff	858-3909
ATC	SMSgt R.D. Venske	487-2161
AU	Capt W.W. Goss Jr	875-5633
ESC	TSgt J.B. Westbrook	945-2866
MAC	Capt J.C. Singsaas	576-3337
PACAF	Capt C.L. Cox	449-9823
SAC	Capt R.J. Hewer	271-2220
AFSPACECOM	Capt D.A. Aguilar	692-3792
TAC	Capt N.A. Hornung	574-3112
USAFE	Capt Maj G.W. Minor	480-6437
AFAA	Col (S) J.S. Hall	876-4071
AFAFC	Capt M. Testoni	926-7465

SECRETA
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Assistant S
Financial Manager

Assistant Secretary
Military Assistant
Exec for Enlisted Matte

Management Systems Deputy (SAF/FMM)

Deputy Mr A. E. Fitzgerald 227-7832

Principal Deputy Assistant Secretary of the Air Force, Financial Management *(Financial Management)* (SAF/FM)

Principal Deputy Mr J.P. Popple 227-4464
Executive (Vacant) 227-5065

Deputy Assistant Secretary (Plans, Systems, and Analysis) (SAF/FMP)

Dep Asst Secy Mr J. Nethery 227-2905

Deputy Assistant Secretary (Accounting and Finance) (SAF/FMA)

Dep Asst Secy Mr J.K. Scott 227-9578

Deputy
(Cost and E

Dep Asst Secy

MAJCOMs	*Comptroller*		*Dep/Assoc/Asst Comptroller*		*Plans Function Officer*	
AAC	Col D.R. Samic	317—552-2881	LTC W.M. Marsch	317—552-2881	Maj W.G. Pazeretsky	317—552
AFCC	Col A.W. Neal	576-5989	P. Jones	576-5989	Maj L. Sheen	576
AFLC	B/Gen M.L. Haines	787-6781	J.E. Lang/Col E.C. Olgeaty	787-6782/3	(Vacant)	
AFSC	B/Gen (S) J.M. Nauseef	858-5326	Col A.A. Zaleski/A.P. Babbitt	858-5325	Col (S) M.G. Cunningham	858
ATC	Col C.K. Crawford	487-2161	Col E.C. Smith	487-2161	Maj D.W. Kendall	487
AU	Col E.W. Wakeham	875-7535	None		Capt W.W. Goss Jr	875
ESC	Col J.A. Coleman	945-2866	LTC R.W. Haley	945-2181	D.R. Johnson	945
MAC	Col A.D. Bunger	576-3337	Col F.G. Kennedy Jr	576-3337	LTC K.L. Glover	576
PACAF	Col C.J. Kaysing	449-9850	(Vacant)	449-6931	Capt C.L. Cox	449
SAC	Col J.H. Mechanic	271-4227	Col J. Boney	271-4227	LTC D. Liestico	271
AFSPACECOM	Col E.G. Gunderson	692-3791	Col G.R. Gallimore	692-2528	Maj D.E. Burnette	692
TAC	Col C.L. Martin, Jr	574-3112	Col B.L. Haas	574-3112	Capt E.R. Newcome	574
USAFE	Col B.P. Prokuski Jr	480-6437	Col S.D. Porterfield	480-7367	LTC D.L. Rossell	480
SOAs/DRUs						
AFAA	Capt D. Pellegrino	876-5712	None		J. Bowden	876
AFAFC	E.L. Mankey	926-7545	(Vacant)	926-7545	R.H. Koebert (XSL)	926
AFCOMS	A.J. Coleman	945-8121	F. Blake	945-8121	None	
AFDW	G. Cava	225-6624	Ms L. Sims	225-2572	None	
AFESC	P.C. Christman	523-6421	Z.F. Spitzer	523-6477	None	
AFIA	LTC R.C. Brennan	354-1281	None		CMSgt C.L.D. Kieschnick (ACF)	354
AFISC	B.A. Azores	876-7448	None		None	
AFOSI	LTC C.L. Bouboulis	297-5579	None		LTC C.L. Bouboulis (AC)	297
AFOTEC	Maj M.T. Wallace	246-5633	None		Capt M.T. Braman (ACC)	244
AFRES	Col J.F. Dougherty	468-5335	C.O. Bloodworth	468-4940	Capt W.R. Sims Jr	468
AFSINC	W.T. Slick	945-5182	Maj R. Hood	945-6246	Maj R. Hood	945
AFTAC	(Vacant)	854-4672	Capt J.F. Daniel	854-7212	(Vacant)	854
ARPC	H.J. Landry	926-5104	Maj J. Turner	926-5104	Maj J. Turner (AC)	926
NGB (Pentagon) (Andrews)	Col A.N. Corea	225-3877	Col T. Sparks Col W. Athas	225-3877 858-4337	Maj J. Metius LTC C.J. Wolf	227 858
USAFA	Col P.W. English	259-2772	LTC G.G. Hollinger	259-2770	Capt R.M. Clayton III (ACC)	259

(Autovon phone numbers used)

IR FORCE
3. Rice

Mr Michael B. Donley has been nominated as the Assistant Secretary of the Air Force (Financial Management & Comptroller.

e Air Force,
nptroller (SAF/FM)

ople *(Actg)*	223-6457
Stringer	227-1974
.L. Sewell	224-5437

COMPTROLLER EXECUTIVE SERVICES (SAF/FME)

Chief	LTC J. C. Wolfe	225-9134

Principal Deputy Assistant Secretary of the Air Force, Financial Management *(Resource Management)* (SAF/FM)

Principal Deputy	Lt Gen L.W. Smith II	227-4774
Executive	Col (S) J.R. Tarascio	227-5067

ıry /FMC)

227-5311

Deputy Assistant Secretary (Budget) (SAF/FMB)

Dep Asst Secy	Maj Gen G.W. Larson Jr	225-1875
Dep for Budget	Mr J.W. Beach	225-1877

Assistant for Budget Enactment (SAF/FM-L)

Assistant	Col J.P. Crumley Jr	224-8110

Cost Director		*Accounting & Finance Director*		*Budget Director*	
C W.C. Humphries	317-552-3605	LTC C.L. Thomas	317-552-5531	LTC W.C. Johnson	317—552-2483
C D. Hale	576-5541	J.F. McKeon	576-5096	K.O. Harzman	576-6225
l C.T. Farmer	787-4153	Col (S) C.P. Taylor	787-6436	Col (S) E.G. Odgers	787-3272
l R.S. Bowen	858-5127	Col R.P. Daigler	858-2231	Col J.C. Graser	858-2136
l L.E. Faith	487-3102	Col J.L. True	487-2527	Col J. Tattini	487-5100
pt D.J. Suski	875-5535	Maj R.E. Jacksland	875-5358	C.W. Wright	875-5781
j S.M. Passarello	945-2348	CMSgt J.P. DiSpirito	945-2268	LTC R.W. Haley	945-2181
l (S) R.G. Christensen	576-2023	LTC C.W. Martin	576-4232	Col D.L. Jackson **(O&M)**	576-5226
				Col M.N. Zalocusky **(ASIF)**	574-4648
C J.H. Hughes, Jr	449-1507	Col C.E. Daugherty	449-9228	Col L. Coldiron	449-9852
l T.C. Ross	271-4346	Col W. Mallett	271-4761	Col D.H. Owen	271-4140
C (S) R.V. Phillips	692-3466	Maj J.C. Lazor	692-3728	LTC G.R. Gallimore	692-2528
j D.W. Melton (Actg)	574-7006	Col M.G. Hunt	574-4871	Col B.J. Popp	574-4656
l R.D. Skees	480-6859	Col C.W. Marsh	480-7260	Col R.K. Shamblin	480-6463
ne		None		R. Birnbaum	876-5721
pt J. Peppers	926-4153	LTC L. Paulson	926-7626	Capt J. Peppers	926-4153
C. Heath	945-6814	Ms G. Myers	945-6145	Ms R. Alexander	945-4831
ne		Col J.P. Morris	297-4562	K. Payne	225-4610
ne		J.A. Troche	523-6435	Z.E. Spitzer	523-6477
Sgt M.P. Johnson	354-1283	CMSgt C.L.D. Kieschnick	354-1282	Ms S.F. Williams	354-1281
ne		None		(Vacant)	876-7448
j R.E. Tenney	297-5623	Capt J.S. Hurst	297-5580	Capt P.R. Boore	297-5597
pt M.T. Braman	244-0246	MSgt J. Genao	246-5629	Maj M.T. Wallace	246-5633
A. Stapleton	468-2390	L.A. Collier	468-3750	C.O. Bloodworth	468-4940
ne		TSgt R.L. Dicks	945-6244	SMSgt R.A. Lagana	945-6244
pt J.E. Pugh	854-2512	SSgt E.J. Johnson	854-7212	H.K. Phillips	854-7212
Ratliff	926-4614	None		E.D. Brown	926-4612
C C. Shelton	227-3008			LTC A. Zeck	225-6216
		LTC H. Derrick	858-4337	LTC F. Templon	858-2827
pt R.M. Clayton III	259-2317	LTC T.A. Gagnon	259-3160	LTC G.G. Hollinger	259-2770

Key Comptroller Personnel

	Base Comptroller		Budget	
		Autovon		Autovon
ALASKAN AIR COMMAND				
Eielson AFB AK	Maj J.O. Fish	317—377-4233	Capt D. Whye	317—377-5280
Elmendorf AFB AK	LTC J.B. Hardy	317—552-2375	Capt K. Grosselin	317—552-2196
Shemya AFB AK	Capt T. Grimes	317—392-3469	None	
AIR FORCE COMMUNICATIONS COMMAND				
Andrews AFB MD (RCD)	E. Yankee	858-5744	SMSgt (S) J. Taylor	858-5744
Gunter AFS AL (SSC)	LTC R.S. Ferguson	446-4563	R. Croley	446-4564
Hickam AFB HI (PCD)	Maj D. Durbin	449-2177	SMSgt R.M. Lee	449-1734
Kapaun AS GE (ECD)	Maj R.C. Leath	489-6215	F. Buechner	489-6207
Langley AFB VA (TCD)	W.D. Barker	574-5925	Capt F. Davis	574-7593
Offutt AFB NE (SCD)	Capt P.A. McClure	271-5878	Capt R. Craven	271-5921
Peterson AFB CO (SPCD)	Maj T.W. Gurksnis	692-5660	Ms V. Naber	692-3452
Randolph AFB TX (ATCD)	Capt H. Forestier	487-5074	Lt C. Fiquett	487-5074
Scott AFB IL (ACD)	Maj J. Fish	576-2622	Capt T. Steiber	576-3712
Tinker AFB OK (EID)	LTC W.H. Wright	884-9232	J. Taylor	884-9334
Wright-Patterson AFB OH (LCD)	G. Brooks	787-6074	H. Birtle	787-6074
AIR FORCE LOGISTICS COMMAND				
Davis-Monthan AFB AZ (AMARC)	Capt D.A. Dolese	361-3808	E.E. Vaughan	361-3450
Hill AFB UT (OO-ALC)	Col T.A. Fox	458-4667	L.A. Schreiner	458-7171
Kelly AFB TX (SA-ALC)	Col A.N. White	945-4408	K.O. Harzman	945-3011
McClellan AFB CA (SM-ALC)	Col P.A. Meserve	633-6341	J.L. Florence	633-1230
Newark AFB OH (AGMC)	J.W. Glenn	346-7222	S.L. Foran	346-7267
Robins AFB GA (WR-ALC)	Col J.A. Wallace Jr	468-2045	J.T. Jones	468-2395
Tinker AFB OK (OC-ALC)	Col M. Mullen	339-2001	C.R. Young	339-5647
Wright-Patterson AFB OH (2750 ABW)	Col W.J. Ruddell	787-2516	D.I. Moeller	787-7387
AIR FORCE SYSTEMS COMMAND				
Arnold AFS TN (AEDC)	Col C.L. Milhiser	340-4238	G. Welty	340-5606
Brooks AFB TX (HSD)	Col D.E. Douville	240-2802	Capt C. Artis	240-2403
Edwards AFB CA (AFFTC)	Col J.P. Andre'	527-3710	J.L. Dodson	527-2920
Eglin AFB FL (MSD)	Col R. Metzger	872-3013	J.D. Sirmans	872-5398
Griffiss AFB NY (RADC)	A.S. Sisti	587-3507	J.E. O'Halloran	587-3509
Hanscom AFB MA (ESD)	Col D.G. Kanter	478-5161	(Vacant)	478-5173
Kirtland AFB NM (CMD)	Col (S) B.D. Brogdon	244-9881	R.E. Sauve	244-7826
Los Angeles AFS CA (SSD)	Col O.L. Kohut	833-0188	D.M. Schnapp	833-1316
Norton AFB CA (BSD)	Col (S) G. Palumbo	876-6637	LTC C. Praube	876-5455
Patrick AFB FL (ESMC)	Col B.S. Harland	854-7218	J. Carroll	854-4231
Vandenberg AFB CA (WSMC)	Maj D. Chambers	276-6741	J. Dubransky	276-5961
Wright-Patterson AFB OH (ASD)	Col J.G. Seaux	785-5917	L.S. Rosengarten	785-2770
Wright-Patterson AFB OH (FTD)	A. Cordova	787-5311	W.M. Krise Jr	787-2347
AIR TRAINING COMMAND				
Chanute AFB IL	LTC M. Dunbar	862-2410	Capt M.W. Darby	862-3974
Columbus AFB MS	LTC R.H. Norris	742-2666	Ms G. Kaye Lee	742-2675
Goodfellow AFB TX	Maj C.W. Farrell	477-3772	Ms N. Royal	477-5154
Keesler AFB MS	Col C.H. Melby	868-3525	Capt M. Shaw	868-4640
Lackland AFB TX	Col D.A. Krausse	473-3687	Capt B.R. Dass	473-2595
Laughlin AFB TX	Maj K.M. Brandt	732-5330	Ms V. Anderson	732-5231
Lowry AFB CO	LTC G.L. Frazer	926-2172	M.L. Riechmann	926-3993
Mather AFB CA	Maj B.A. Schroeder	674-4754	Capt P.A. Bernhardt	674-4459
Maxwell AFB AL (AFROTC)	Ms E.L. Mattson	875-2791	K. Wright	875-2791
Randolph AFB TX	Col (S) R. Hays	487-4219	Ms K. Hayes	487-2738
Reese AFB TX	LTC J.M. Buchwald	838-3518	D.A. McIntire	838-3448
Sheppard AFB TX	Col J.B. Sheets	736-6780	E. Seyler	736-4920
Vance AFB OK	Maj J.M. Turley	962-7269	J. Pollock	962-7288
Williams AFB AZ	LTC S. Russell	474-5511	C. Fischer	474-5512
SARPMA—San Antonio TX	J. Lopez	471-2671	H. Salvatierra	471-2781

By Major Commands & Bases

Cost		Accounting & Finance	
	Autovon		Autovon
Lt J.W. McElroy	317—377-2246	Lt H.B. Rice	317—377-4140
Capt C.D. Rhodes	317—552-2360	(Vacant)	317—552-3065
None		TSgt R.L. Marz	317—392-3492
Lt W. Timmons	858-5744	None	
Capt M. Griffin	446-4069	None	
MSgt C. Clarin	449-2393	None	
SMSgt L. Powell	489-6215	None	
None		None	
TSgt R. Nicholson	271-2129	None	
SMSgt L. White	692-5661	None	
Lt C. Fiquett	487-5074	J.D. Banse	487-5064
J.F. Knobloch	576-3712	B. Urich	576-3712
Capt K. Holden	884-9914	None	
SSgt E. Whitaker	787-6074	None	
D.Mastrangelo	361-3592	C. Kelly	361-4931
L. Schreiner	458-4666	Maj J.R. Faries	458-4833
R. Stapleton	945-6137	LTC (S) L. Stewart	945-8471
M. Danielsen	633-1600	Maj K.L. Rose	633-3219
S.L. Foran	346-7267	Capt D.J. Watson	346-7710
(Vacant)	468-3074	Maj H. Kojzarek	468-3816
E.E. Cochran Jr	339-7379	Maj S.J. Nugent	339-2155
L.K. McLaughlin	787-7083	LTC R.J. Kowalske	787-3816
Capt W. Sanchez	340-5604	Capt S.F. Karper	340-4356
Maj T.D. Poteat	240-3261	Capt S.A. Fitzgerald	240-3800
L.W. Ingram	527-4647	Capt R.A. Meredith	527-4416
J.A. Fatkin	872-2151	LTC W.W. Edwards	872-4355
None		F.W. Swierat	587-3402
Col J.L. Rhodes Jr	478-2677	LTC L.R. Seifert Jr	478-5868
(Vacant)	244-3223	Maj M. Beatty	244-5910
Col R.T. Colgrove	833-0088	LTC H. Rendon	833-1610
D. Hansen	876-6835	None	
Capt W.T. Bostwick	854-6288	Maj G. Clevenger	854-5801
SSgt H. Warren	276-5961	(Vacant)	276-5701
R. Neff	785-6483	(Vacant)	785-3818
W.M. Krise Jr	787-2347	D.M. Ison	787-2347
Ms M. Doran	862-2722	Capt D.R. Maestas	862-2017
Lt D.M. Breivick Allen	742-2530	Lt A.T. Garboden	742-2673
Ms B. Hubbartt	477-3778	Capt J. Martin	477-3752
(Vacant)	868-2875	Capt D.A. Van Sant	868-4210
Capt L.J. Muth	473-4191	Capt T.F. Harrington	473-2831
Capt J.M. Walsh	732-5427	Lt P. Heurta	732-5203
Capt R. Selch	926-3089	Capt P.A. Coe	926-2252
Capt J.M. Williams	674-4454	Capt C.A. Robertson	674-2979
Capt B. Sterling	875-5361	Ms C. Whitt	875-2791
W.G. Cornett	487-5642	Capt A. Levy	487-5502
Lt B.Mahan	838-3577	Capt R. Roberts	838-3432
Lt K.M. Polyak	736-4910	Capt J.L. Garcia	736-2009
Capt R. Hunter	962-7288	Lt J.A. Leenders	962-7261
(Vacant)	474-6711	Lt S.P. Mansdoerfer	474-6549
Ms J. Austin	471-6371	H. Salvatierra	471-2177

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Key Comptroller Personnel... (Continu

	Base Comptroller		Budget	
		Autovon		Autovon
AIR UNIVERSITY				
Maxwell AFB AL (AU)	Col E.W. Wakeham	875-7535	Ms C.W. Wright	875-5781
Wright-Patterson AFB OH (AFIT)	R.E. McCarthy	785-3045	L.M. Slough	785-3045
MILITARY AIRLIFT COMMAND				
Altus AFB OK	LTC D.L. Mitchell	866-6413	W.J. Howard	866-6233
Andrews AFB DC	Maj A.G. Elam Jr	858-5736	Lt P.M. Noe	858-7266
Charleston AFB SC	LTC M.J. Miller	583-3388	G. McCants	583-2656
Dover AFB DE	Maj S.A. Wall	455-6701	Capt R.S. Reeder	455-6735
Hurlburt Fld FL	LTC E.C. Blaxton	579-6419	Capt G.R. Violette	579-5646
Kirtland AFB NM	LTC L.S. Garner	244-2761	Capt D. Dannenmueller	244-4695
Lajes Fld Azores	Maj H.P. Fagan	4212	Lt J.D. Galloway	4150
Little Rock AFB AR	Maj I.L. Neveu Jr	731-6787	Capt D.M. Bailey	731-8394
McChord AFB WA	LTC (S) D.M. Taylor	976-2333	J. Jones	976-3851
McGuire AFB NJ	LTC S.R. Hipsley	440-4087	A.J. Emmi	440-2515
Norton AFB CA	LTC W. Takehara	876-2501	M.J. Hamel	876-5853
Pope AFB NC	Maj W.E. Pritcher	486-4220	Capt J.F. Limon	486-2581
Rhein-Main AB GE	LTC (S) F.R. Faykes	7182	Capt J. McCray	7082
Scott AFB IL	Col D.K. Davidson	576-5218	Capt W.C. Kane	576-4156
Travis AFB CA	LTC L.B. Ruble	837-2251	Capt R.J. Rheaume	837-3751
PACIFIC AIR FORCES				
Clark AB Philippines	LTC E.R. Tibbetts	895-0532	Capt J.W. Miller	894-8143
Hickam AB HI	LTC E.G. Cardonik	449-1892	Capt R.R. Murillo	449-6528
Kadena AB Japan	LTC W. Ruehrwein	634-1393	Capt D.M. McDaniels	634-1926
Kunsan AB Korea	Maj A.J. Sherbo	782-4401	Capt L.B. Fraley	782-4467
Misawa AB Japan	Maj G.L. Morgan	226-4115	Capt V.N. Simmons	226-6039
Osan AB Korea	LTC L.R. Gentile	784-4230	Capt J.R. Schrock	784-4234
Yokota AB Japan	LTC L.G. Kuratko	225-8104	Capt S. Streets	225-1914
STRATEGIC AIR COMMAND				
HQ 8AF	Maj C.W. Davis	781-3564	(Vacant)	781-4933
HQ 15AF	None		T.M. Keating	947-4802
Barksdale AFB LA	Maj N.G. Lane	781-3237	C. Colvin	781-4257
Beale AFB CA	Maj J.I. Anderson Jr	368-2242	K. Raver	368-2612
Carswell AFB TX	Maj A.M. Thomas	739-5413	M.P. Roat	739-7552
Castle AFB CA	(Vacant)	347-2375	S. Malia	347-2144
Dyess AFB TX	(Vacant)	461-3150	(Vacant)	461-4193
Eaker AFB AR	Maj A.K. Young	721-7235	B.S. DiMattia	721-6697
Ellsworth AFB SD	LTC R.M. Horn	675-1499	J.W. Flint	675-1489
Fairchild AFB WA	Maj H.M. Moss	352-2418	R. Wellman	352-5695
F.E. Warren AFB WY	Maj R.D. Zimmerman	481-3541	T. Oligschlaeger	481-3981
Grand Forks AFB ND	Maj (S) P.D. Weinberg	362-4815	P.A. Carey	362-4568
Griffiss AFB NY	Maj S.J. Ludemann	587-4125	T. Jablonka	587-3001
Grissom AFB IN	Maj J.M. Hurst	928-2936	Lt D.J. Watson	928-2936
K.I. Sawyer AFB MI	LTC G.L. Kasten	472-2203	D.N. Johnson	472-2357
Loring AFB ME	Maj D.M. Jinwright	920-6175	Capt D.D. Dillion	920-2490
Malmstrom AFB MT	Maj D.L. Spencer	632-3579	J. D'Antuono	632-3822
March AFB CA	LTC T. Nishimura	947-5230	J.R. Cruz	947-4436
McConnell AFB KS	Maj C. Hester	743-3223	M. Beckham	743-3229
Minot AFB ND	Maj P.H. Davidson	453-3059	D.L. Gudmestad	453-3050
Offutt AFB NE	LTC B.E. Peters	271-6327	R. Norris	271-5474
Pease AFB NH	Maj C.E. Bolton	852-3617	J.F. Cartier	852-2500
Plattsburgh AFB NY	LTC R.W. Krapf	689-5292	I. Bashaw	689-7636
Vandenberg AFB CA	LTC R.C Wallace	276-9733	Lt T.J. Lowry	276-9736
Whiteman AFB MO	Maj M.F. Hammerle	975-3481	D.J. Sparks	975-3171
Wurtsmith AFB MI	Maj A. Taylor	623-6751	R.W. David	623-6473

Cost	Autovon	Accounting & Finance	Autovon
Capt D.J. Suski	875-5535	Maj R.E. Jacksland	875-5358
Capt J.T. Wilson	785-3045	H.R. Boyle	785-3294
J.R. Harris	866-6968	Capt R.L. Jackson	866-7535
Capt B.L. Owens	858-5357	None	
Capt T.O. Moriarty	583-2658	Capt J.C. Karsen	583-3387
Capt M.E. Reboulet	455-6425	Capt R.M. Giesler	455-6704
Lt L.E. Sossi	579-5961	Lt A.W. Peterson	579-6224
Lt D.S. Cooper	246-0755	Lt S.M. Hammargren	244-5745
Lt A.J. Smith	5191	Lt R.J. Cooper	5174
Capt J. Robinson	731-6407	Capt B.A. Anderson	731-6037
Lt M.H. Deal	976-5161	Capt D.L. Sansone	976-5969
S.A. Burke	440-3833	Capt K.Q. Oglesby	440-4036
Capt C.H. Fulghum	876-4577	Capt M. Punch	876-5428
Lt M.A. Marrin	486-2391	Capt D.A. Hill	486-2338
Capt G.M. Mason	7906	Capt P.J. Henke	6120
Capt J.M. Vollmer	576-5847	Capt J.M. Fetter	576-5168
Capt K.P. Calabio	837-2166	Capt S.D. Rowe	837-3907
Capt D.P. Chandler	894-8257	Capt M.L. McElhaney	893-3358
Capt C.D. Chatman	449-6690	Capt D.R. Tusi	449-6093
Capt M.L. Kresge	634-1145	Capt G.M. McIver	634-3609
Capt D.L. Markel	782-4772	Capt P.L. Woodward	782-5414
Capt R. Carpio	226-6039	Capt J.A. Meek	226-6039
Lt D.J. Peddy	784-6193	Capt A.T. Kitt	784-5620
Maj K.L. Tew	225-7957	Capt T.A. Jackson	225-7772
(Vacant)	781-3721	None	
None		None	
(Vacant)	781-3598	Capt J. Alleva	781-4674
Capt W. F. Heard	368-2164	Lt S. Brown Jr	368-2149
Capt J.D. Baker	739-7742	Capt D.K. Evans	739-7474
Lt J.A. Baratta	347-2740	Lt D.A. Cameron	347-2448
Lt R.J. Blair II	461-5312	Capt J. Lott	461-2080
Capt (S) T.D. Stratton	721-7244	Capt E.F. Ramos	721-7114
G.L. Nalevanko	675-1488	Capt L. Baez	675-1551
Capt P.O. Fernandez	352-2517	R. Jensen	352-2155
Capt M.A. Frederick II	481-2869	Capt M.L. Starr	481-3811
Capt J.M. Quigley	362-3102	Capt R.B. Hemker	362-4850
G. Thompkins	587-7170	Capt R.B. Hinote	587-3122
Capt R.E. Rhee	928-2936	Lt A.M. Kaup	928-2415
Lt J.R. Shields	472-1120	Lt D.J. Nanley	472-1052
(Vacant)	920-2524	Lt B.J. English	920-6177
Lt K.K. Leithead	632-4884	Capt M.G. Schneider	632-4167
Capt J. Lewis	947-4395	Capt G.N. Sears III	947-5374
Capt G.J. Reid	743-4633	Lt E.J. Mora Jr	743-3233
Capt R.A. Leathers	453-3058	Capt R.D. Koehn	453-3060
Capt C. Tanered	271-3879	Capt H.L. Reidler Jr	271-3030
Lt Y.L. Roland	852-3579	Lt G.J. Nanfito	852-3534
Capt M.R. Butler	689-6091	Lt M.A. Brown	689-5537
Capt G. Sherwood	276-9964	Capt C. Todaro	276-4031
Capt L. Hill	975-3094	Capt J.F. Perry	975-3482
Capt A. Muniz	623-6697	Lt J.E. Coulahan Jr	623-6002

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Key Comptroller Personnel... (Continued

	Base Comptroller		Budget	
		Autovon		Autovon
AIR FORCE SPACE COMMAND				
Clear AFS AK	None		TSgt J. Bogan	317—485-6309
Peterson AFB CO	Maj R.L. Graves	692-4845	J.B. Himberger	692-4849
Sondrestrom AB GL	None		None	
Thule AB GL	Capt C. Payne	834-1211—2680	Capt C. Payne	834-1211—2680
Woomera AS AS	Capt E. Hearon	730-1350—Drop 1	Capt E. Hearon	730-1350—Drop 1
Falcon AFB CO	Capt M. Bergstrom	560-5102	Capt M. Bergstrom	560-5102
Onizuka AFB CA	Capt C. McDowell	359-3181	None	
Buckley ANGB CO	None		TSgt S. Baile	877-9278
TACTICAL AIR COMMAND				
9AF	LTC E.R. Smith Jr.	965-2235	Capt D.J. O'Marah	965-3221
12AF	Capt D.R. Keays	685-2701	None	
Bergstrom AFB TX	Maj L. Trower	685-3326	Capt D.D. Covington	685-3327
Cannon AFB NM	Maj C.D. Holley	681-2731	(Vacant)	681-4572
Davis-Monthan AFB AZ	LTC D. Ehlers	361-5578	Capt W. Wright-Kern	361-4567
England AFB LA	Maj M.E. Outten	683-2367	Lt M.R. Lunn	683-2226
George AFB CA	Maj G. Hawes	353-2445	Lt A. Collins	353-2440
Holloman AFB NM	Maj J. Bowen	867-5107	Lt C.D. Orr	867-3785
Homestead AFB FL	LTC D.W. Blue	791-8320	Capt D.K. Harrod	791-7310
Howard AFB CZ	Maj S.W. Parsons	284-5509	Capt W.J. Wrable	284-4201
Keflavik IC	Capt R.T. Morgan	450-0111-Ext 4560	Ms I. Bain	450-0111-Ext 7491
Langley AFB VA	LTC R.W. Krapf	574-2273	Capt N.W. Black	574-7215
Luke AFB AZ	LTC M. Ponsford	853-3523	Ms D.M. Rowe	853-3526
MacDill AFB FL	Maj C.T. Johnson	968-5187	S.J. Macrina	968-4567
Moody AFB GA	Maj D.V. McIsaac	460-3626	Lt M.P. Wilson	460-3567
Mountain Home AFB ID	Maj P.R. Anderson	857-2294	D.D. Schreiner	857-2161
Myrtle Beach AFB SC	LTC J. Peters	748-7509	Lt I. Leffler	748-7729
Nellis AFB NV	Col F.W. Ward	682-2593	Capt M. Roberts	682-4580
Seymour Johnson AFB NC	LTC W.C. Budzinski Jr	488-6424	(Vacant)	488-6424
Shaw AFB NC	Maj C.J. Rizzo Jr	965-2345	Capt G. Kliewer	965-2151
Tyndall AFB FL	LTC R.C. Ilardi	523-3265	Capt L. Clark	523-2802
US AIR FORCES IN EUROPE				
Alconbury RAF UK	LTC K. Stith	223-2439	Capt J. Arnett	223-3391
Ankara AS TU	Maj D. Price	672-3142	Capt J. Brock	672-3142
Aviano AB IT	Maj T. Gardner	632-2319	N. Brickner	632-2369
Bentwaters RAF UK	LTC (S) T. Cecil	225-2522	Capt E. Johnston	225-2332
Bitburg AB GE	LTC (S) D. Berger	453-7840	Capt R. Dell'Aringa	453-7720
Chicksands RAF UK	Maj A. Hendrix	234-2245	Lt T. Baugh	234-2430
Comiso AS IT	Maj D. Johnson	628-2796	Lt W. Burgess	628-2796
Fairford RAF UK	Capt J. Bulat	247-4906	SMSgt E. Bannister	247-4011
Greenham Common RAF UK	Maj P. Cunningham	266-2440	Capt B. Biser	226-2440
Hahn AB GE	LTC (S) A. Mills	450-7289	Capt P. Dragon	450-7458
Hellenikon AB GR	Capt M. Zielinski	662-5307	Capt A. Trujillo	662-5669
Incirlik AB TU	LTC M. Rawie	676-6607	Lt J. Soares	676-3181
Iraklion AS GR	Maj S. Moorhouse	668-3969	Lt T.E. Reed	668-3974
Izmir AS TU	Capt N. Eden	675-3601	MSgt S. White	675-3601
Lakenheath RAF UK	Maj M. Goble	226-3709	Capt J. Bryan	226-3664
Lindsey AS GE	Maj C. Probasco	339-3710	Lt K. Kuhn	339-3620
Mildenhall RAF UK	LTC R. Munn	238-2387	Capt J. Goodpaster	238-2108
Ramstein AB GE	LTC (S) J. Thompson	480-2336	Capt P. Flanagan	480-2336
San Vito AS IT	Maj D. Branch	622-3355	Lt E. Carroll	622-3481
Sembach AB GE	LTC B. Shelby	496-7497	Capt J. McKay	496-7503
Soesterberg AB NL	Maj G. King	363-8913	Capt H. Lister	363-8979
Spangdahlem AB GE	Maj C. Flores	452-6541	Lt R. Dellasala	452-6127
Tempelhof Ctrl Aprt GE	Capt T. Eddlemon	332-5304	CMSgt P. Burgess	332-5310
Torrejon AB SP	LTC J. Reynolds	723-5180	Lt P. Rose	723-5181
Upper Heyford RAF UK	LTC K. Boerum	263-4901	Capt T. Young	263-4665
Zaragoza AB SP	Maj R. Mattox	724-2446	Capt M. Reyna	724-2259
Zweibrucken AB GE	Maj F. Freeman	498-2902	Capt T. Taylor-Hunt	498-2712

Cost	Autovon	Accounting & Finance	Autovon
None		None	
Capt M. Shumar	692-4358	Capt M. Anthony	692-4759
None		None	
None		TSgt R. Sullivan	834-1211—2681
None		TSgt M.A. Zykofsky	730-1350—Drop 1
None		None	
None		MSgt R.M.J. Durrant	359-3370
None		None	
Capt Stone	965-3714	Capt R.D. Reedy	965-2235
Ms L. Arberry	685-2701	None	
Lt E.K. Donnell	685-3328	Capt M.K. Fitzpatrick	685-3241
Capt T.A. Adams	681-2376	Capt S. Tye	681-2498
Lt W.L. Harris	361-4461	Capt T.A. Stocks	361-4867
Lt P.P. Calhoun	683-2224	Lt D.P. Wery	683-5689
Capt K.D. Redd	353-2510	Lt R.P. Haines Jr	353-2436
Capt O. Hutchinson Jr	867-5303	Capt P. Foster	867-5547
Lt C. Raines	791-8664	Capt O. Arocho	791-8575
Lt S.R. Warner	284-4159	Capt P.L. Cales	284-5041
TSgt B.P. Palma	450-0111-Ext 7635	Capt K.D. Lillie	450-0111-Ext 2745
Capt W.V. Miller Jr	574-2806	Capt V.A. Grogean II	574-3426
Capt K.E. Johnson	853-7779	Capt D. Tolbert	853-6033
Capt J. Manker Jr	968-3614	Capt C.A. Frey	968-5458
Capt L.A. Wortman	460-3674	Capt S. Nelson	460-3294
Lt P.S. Defenback	857-2293	Capt C.L. Parker	857-2074
Lt D.R. Zorzi	748-7545	Lt T.D. Brown	748-7752
Capt M.J. Remeika	682-4030	Lt M.J. Burkhard	682-2513
Lt S. Riester	488-6424	Capt P.J. Singleton	488-6424
Capt C. Smith	965-3331	Capt J. O'Brien	965-2318
Lt M.P. Bass	523-3128	Capt A.J. Lynch	523-2300
Capt M. Swanson	223-2724	Capt T. Ross	223-3291
Capt M. Becker	672-3142	Lt B. Heisler	672-3204
Capt L. Larose	632-2319	Capt C. Avery	632-2458
Capt H. Wise	225-2124	Capt J. Ward Jr	225-2149
Capt R. Walker	453-7316	Capt W. Moore	453-7504
Capt F. Justice	234-2245	Capt L. Carper	234-2245
(Vacant)	628-8242	Capt J. Young	628-2601
SSgt R. Craven	247-2299	CMSgt H. Henry Pierre	247-4976
Capt D. Walton	266-2134	Capt L. Moragne	266-2609
Capt T. McKinstry	450-7783	Capt M. Ensminger	450-7115
Capt R. Olson	662-5307	Capt S. Kennedy	662-5367
Capt J. Lewis	676-6451	Capt F. Alleman III	676-3209
Capt R. Bolluyt	668-3973	Capt R. Bublitz	668-3971
Lt J. Chapman	675-7344	SMSgt J. Crawford	675-3225
C. Pina	226-3158	Capt S. Monzingo	226-2450
Capt R. Jackson	339-3054	Capt S. Doutrich	339-3761
J. Grant	238-2787	Capt (S) D. Doucette	238-2632
E. Maloney	480-2134	Maj K. Mitts	480-5412
Capt V. Perricone	622-3452	Lt S. Harder	622-2515
Lt S. Dornfeld	496-7506	Capt B. McKinnon	496-7443
Capt K. Conrad	363-8998	Lt S. Sweet	363-8119
Capt D. Woods	452-6566	Capt M. Evans-Manyweather	452-6257
(Vacant)	332-5228	A. Krumm	332-5388
(Vacant)	723-6309	Capt D. Petersen	723-5182
Capt P. Polansky	263-4173	Capt A. Holt	263-4191
Capt R. Dollar	724-2481	CMSgt J. Cannan	724-2432
Capt J. Pulliam	498-2589	Lt R. Mosher	498-2474

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Key Comptroller Personnel... (Continued)

	Base Comptroller		Budget	
		Autovon		Autovon
AIR FORCE RESERVE				
Dobbins AFB GA	A. Allison	925-4588	G. Sheldon	925-5136
Gen Mitchell IAP WI	L. Dabe	786-9290	D. Hink	786-9528
Greater Pittsburgh IAP PA	C. Wyberg	277-8510	J. DiMarzio	277-8704
Minneapolis-St Paul IAP MN	M. Burgess	825-5310	H. Walsh	825-5310
NAS New Orleans LA	K. Risberg	363-3648	B. McEachern	363-3648
Niagara Falls IAP NY	P. Cournyea	489-2298	R. Battaglia	489-2298
O'Hare ARFF IL	S. Travis	930-6313	O. Osterhus	930-6313
Portland IAP OR	W. Forgey	638-4700	S. Zeller	638-4700
Richards-Gebaur AFB MO	J. Wood	463-2428	J. Mathews	463-2514
Rickenbacker AGB OH	G. Brill	950-3163	(Vacant)	950-3163
Selfridge AGB MI	J. Gonyea	273-4161	P. Lavis	273-4161
Westover AFB MA	R. Gilbert	589-2904	J. Diffley	589-2904
Willow Grove ARF PA	R. Wyda	991-1166	F. Gentile	991-1091
Youngstown Muni Aprt OH	T. Fuzo	346-1216	V. Benoit	346-1216
AIR NATIONAL GUARD				
Alpena MI	Maj A. Rosado	741-3297	MSgt G.E. Moody	741-3355
Anchorage AK	LTC H.A. Jalonen	317—626-1345	Capt K. Oistad	317—626-1226
Andrews AFB DC	Maj J.A. Ramsey	858-4845	SMSgt J.M. Shockley	858-4847
Atlantic City NJ	Maj B.M. Johnson	445-6080	SMSgt R.E. Hagelin	445-6081
Baltimore MD	Capt A.W. Murphy	235-9220	TSgt J.A. Teller	235-9220
Bangor ME	Capt C.W. Warren	476-6226	MSgt G. Girard	476-6239
Battlecreek MI	Lt D. Kowalski	580-3222	TSgt T. Philo	580-3369
Birmingham AL	LTC R.L. Harris	694-2331	SMSgt D.T. Bradshaw	694-2388
Boise ID	LTC D. Zollman	941-5550	CMSgt H.P. Andrijeski	941-5847
Bradley ANGB CT	LTC A.J. Dubois	636-8348	SMSgt M.J. Lynch	636-8404
Buckley ANGB CO	Lt J.R. Bejarano	877-9684	MSgt J. Loescher	877-9686
Burlington VT	LTC R.L. Shea	689-4278	Lt R.F. Ennis	689-4278
Camp Murray WA	Maj K.B. Lambert	355-7869	MSgt D.E. Borchers	355-7850
Charleston WV	Capt D.T. Buckalew	366-6149	MSgt K.R. Oxley	366-6149
Charlotte NC	LTC G.L. Cloninger	583-9124	CMSgt H.D. Archer	583-9166
Cheyenne WY	Lt T.F. Tralongo	943-6342	SSgt D.P. Williams	943-6342
Chicago IL	Lt R. Burkett	930-6913	MSgt M. Evans	930-6912
Dallas TX	Maj M.L. McKinney	874-6242	MSgt J. Curlee	874-3247
DesMoines IA	Lt J.G. Cade	939-8450	SMSgt T.L. Freed	939-8451
Dobbins AFB GA	Capt J.R. Patterson	925-4645	SMSgt T.H. Cochran	925-4641
Duluth MN	LTC W.R. Larson	825-7215	SMSgt A.D. Grady	825-7219
Eielson AFB AK	Maj W. Hutchison	317—377-1674	Lt M. Daml	317—377-1674
Elington ANGB TX	Maj K.E. Sinkavich	954-2231	MSgt A.G. Dial	954-2220
Fairchild AFB WA	Maj J.B. Baltzell	352-5024	SMSgt G.A. Dupree	352-5024
Fargo ND	Maj T.L. Thilmony	362-8230	CMSgt N.E. Miller	362-8252
Forbes Fld KS	Capt T.L. Fritz	720-4719	MSgt F.W. Wehrli	720-4542
Fort Smith AR	Maj B.V. Click	962-8227	MSgt G. Sargent	962-8278
Fresno CA	Maj J. Frank	949-9269	MSgt C. Goforth	949-9263
Ft Wayne IN	LTC R.A. Polk	786-1261	SMSgt R.W. Augsburger	786-1262
Great Falls MT	Maj B.A. Livingston	279-2250	CMSgt J.A. Robertson	279-2265
Gulfport MS	Lt J.T. Evans	363-8228	MSgt J. McKinney	363-8202
Hickam AFB HI	LTC A.K. Shinsato	315—449-5685	(Vacant)	315—449-7797
Jackson MS	Maj J.A. Cannon	731-9393	SMSgt B.C. Jolly	731-9403
Jacksonville FL	LTC J.M. Bell	460-7490	MSgt R.T. Kirtland	460-7491
Kelly AFB TX	Maj B. Coffey	945-4686	SMSgt E. Diaz	945-4686
Kingsley Fld OR	Capt S.D. Cook	830-6359	TSgt J. Gallmeister	830-6359
Kirtland AFB NM	Maj F.J. Carrillo	244-9780	SMSgt G. Jacquez	244-9780
Knoxville TN	Maj G.M. Wade	697-8232	CMSgt D.L. Pratt	697-8233
Lincoln NE	LTC J.L. Morris	720-1236	CMSgt R.M. Courtney	720-1236
Little Rock AFB AR	LTC J.E. Jones	731-3133	SMSgt E.J. Smith	731-3280
Louisville KY	Maj R.H. Williams	989-4425	Capt M.E. Lueken	989-4491
Madison WI	Lt D.L. McLean	273-8292	SMSgt R.J. Fischer	273-8292
Mansfield OH	Maj K.E. Amos	696-6121	SMSgt S.K. Finfgeld	696-6137
March AFB CA	Capt R.C. Pasterski	947-3857	MSgt C.A. Strack	947-3853
Martinsburg WV	Maj D.L. Shewbridge	242-9245	SSgt G.C. Darby	242-9185

Cost

	Autovon
P. Swilley	925-5136
F. Schmitz	786-9564
R. Cherpak	277-8523
D. Harloff	825-5324
R. Gaspard	363-3163
(Vacant)	489-2297
A. Rekus	930-6315
M. Walter	638-4706
J. Blair	463-2273
None	
None	
G. Jackson	589-2883
J. Laudenslager	991-1291
J. Scheetz	346-1098

Accounting & Finance

	Autovon
J.F. Kaiser (AFO)	925-5255
J. Reed (Agent)	786-9318
C. Withrow (Agent)	277-8554
G. Steffe (Agent)	825-5314
T. LeBlanc (Agent)	363-3286
C. Gray (Agent)	489-2293
L. Felcan (Agent)	930-6316
J. Haltman (Agent)	638-4706
W. Walker (Agent)	463-2426
J. Gatrell (Agent)	950-4775
M. Vanlerberg (Agent)	273-5066
D. McCarthy (Agent)	589-2809
(Vacant)	991-1178
B. Eaton(Agent)	346-1205

None	
LTC D. Kalbfleisch	317—626-1345
Lt B.O. Roch	858-4846
Capt R.K. Nichols	445-6081
Capt R.K. Magnusson	235-9220
Lt D. Nelson	476-2226
(Vacant)	580-3369
Lt B.G. Hursman	694-2388
(Vacant)	941-5550
Capt P.K. Shalo	636-8348
Lt C.L. Lovell	877-9682
Capt M.D. Miller	689-4278
(Vacant)	355-7850
Lt E.M. Thompson	366-6149
(Vacant)	583-9124
SSgt D.A. Bisbrow	943-6133
Capt D. Seaman	930-6912
Capt S.J. Letts	874-6242
Lt J.G. Cade	939-8450
Lt M. Mathis	925-4641
(Vacant)	825-7215
(Vacant)	
Lt J.N. Whitman	954-2228
Lt M.V. Marshall	352-5024
Lt L.D. Reule	362-8230
Lt M.D. Windler	720-4719
Lt J. Martini	962-8281
Capt S.R. Thomason	949-9130
Lt D.J. Pacheco	786-1263
Lt T.L. Lohof	279-2250
None	
Maj J.A. Gerimonte	315—449-1608
Lt G.A. Taylor	731-9574
Lt R.D. Entwistle	460-7498
Lt C. Monroe	945-4686
(Vacant)	830-6359
(Vacant)	244-9780
Capt C.R. Krell	697-8233
Lt E.A. Salmon	720-1284
Capt S.L. Owens	731-3133
Lt M. Swift	989-4428
Lt J.R. Kraemer	273-8293
Maj D.W. Hursh	696-6121
Lt K.F. Miller	947-3853
Capt J.K. Laird	242-9245

Pay and Travel Supervisor

None	
(Vacant)	317—626-1226
MSgt J.W. Waters	858-4845
(Vacant)	445-6084
MSgt G.J. Patrick	235-9220
SSgt R. Peer	476-2240
(Vacant)	580-3223
SSgt R. Roberts	694-2414
MSgt J.R. Bisbee	941-5858
MSgt K.L. Havens	636-8228
MSgt C.J. Zart	877-9690
MSgt D.E. Caron	689-4290
TSgt W. Lang	355-7853
MSgt R.B. Reynolds	366-6151
MSgt B.H. Ross	583-9167
SSgt M. Garza	943-6341
SSgt G. Enslow	930-6912
Ms J. Moore	874-3246
MSgt K.K. Ketchem	939-8455
MSgt R.D. McGlon	925-4644
MSgt R.N. Nelson	825-7220
TSgt P. Hunter	317—377-3425
MSgt M.C. Mire	954-2237
TSgt M.P. Dunn	352-5024
MSgt L.D. Jordahl	362-8265
SMSgt R. Hern	720-4152
MSgt N. Hester	962-8224
MSgt C.L. Downing	949-9265
MSgt W.F. Jesse	786-1264
MSgt E.G. Fronsee	279-2262
TSgt R. Pringle	363-8202
MSgt R.T. Hiyane	315—449-7900
MSgt L. Easterling	731-9495
TSgt J.K. Nixon	460-7492
TSgt V. Blanco-Cerda	945-9056
TSgt L. Jackson	830-6652
TSgt L. Bruhn	244-9780
MSgt J.L. Wheat	697-7235
SMSgt R.L. Miller	720-1217
MSgt R.L. Friday	731-3392
SMSgt E.J. Church	989-4648
MSgt D.N. Feltz	273-8391
MSgt R.A. Kline	696-6138
MSgt R.L. Powell	947-4861
MSgt S.N. Gaynor	242-9110

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Key Comptroller Personnel... *(Continued)*

	Base Comptroller		Budget	
		Autovon		*Autovon*
AIR NATIONAL GUARD *(Continued)*				
McConnell AFB KS	Maj R.B. Hunter	743-7657	CMSgt T.L. Schisler	743-7656
McEntire ANGB SC	LTC J.V. Hannon	583-8220	MSgt T.J. Stack	583-8219
McGuire AFB NJ	LTC C.B. Wingert	440-2128	MSgt L.J. Cisek	440-2904
Memphis TN	Maj S.E. Crain	966-8205	MSgt R.L. Osborn	966-8292
Meridian MS	Maj D.E. Jones	694-9205	CMSgt J.E. Jackson	694-9315
Middletown PA	Maj E.W. Brough	454-9387	Lt K.L. Connelly	454-9392
Milwaukee WI	Maj D.R. Malone	580-8462	SMSgt T.F. Jensen	580-8462
Minneapolis-St Paul MN	Maj W.D. McNally	825-5450	TSgt P.A. Spurgin	825-5756
Moffett Fld CA	LTC S.P. Straw	462-4720	MSgt R.O. Prentice	462-4721
Montgomery AL	LTC H.B. Foster	742-9366	CMSgt G.L. Davis	742-9282
Nashville TN	LTC B.C. McCoy	446-6551	MSgt C.R. Rich	446-6552
New Castle DE	LTC M. Balseiro	455-3462	SMSgt P.H. Clarkin	455-3460
New Orleans LA	Maj B.M. James	363-3438	SMSgt J.G. Beoubay	363-3730
Niagara Falls NY	LTC K.N. Szczepanski	489-2439	MSgt B.S. Hause	489-2440
Oklahoma City OK	Maj J.H. Grassman	956-8223	SMSgt L.D. Moran	956-8329
Otis ANGB MA	Maj M.A. Rigazio	557-4230	SMSgt J.A. Correia	557-4230
Pease AFB NH	Maj W.K. Windsor	852-3669	SMSgt K.S. Reith	852-4307
Peoria IL	LTC J.L. Reid	724-9241	SMSgt G.E. Hurst	724-9066
Pittsburgh PA	Maj J. Decroo	277-8422	Lt G.J. Mangis	277-8605
Phoenix AZ	Capt L. Cordova	853-9038	SMSgt R.A. Vallance	853-9075
Portland OR	Capt R.K. Newell	638-4001	CMSgt J.P. Owens	638-4002
Quonset Point RI	LTC J.D. O'Grady	476-3261	SMSgt J.A. Graemiger	476-3261
Reno NV	Maj A. Hammond	830-4683	Lt K.A. Patterson	830-4687
Richmond VA	Maj L.M. Fuccella	274-8382	SMSgt R.A. McCormick	274-8382
Rickenbacker ANGB OH	LTC M.E. Harold	950-3210	J.J. Skaggs	950-3210
Salt Lake City UT	Capt T.H. Shaw	790-9261	SMSgt H. Nilsen	790-9261
San Juan PR	LTC A.J. Torres	860-9269	SMSgt E. Morales	860-9284
Savannah GA	Maj W.H. Cleland	860-8281	TSgt P.J. Holloran	860-8448
Savannah GA	LTC D. Stringfellow	860-8304	MSgt J.K. Jones	860-8304
Scotia NY	Maj L.C. McDonald	974-9470	SMSgt R.D. Hollister	974-9373
Selfridge ANGB MI	Capt R.A. Brodowicz	273-5001	Lt L.K. Monarch	273-5157
Sioux City IA	Maj D. Menefee	939-6751	SMSgt E.F. Wilson	939-6756
Sioux Falls SD	LTC C.J. Pansch	939-7723	SMSgt R.E. Kroon	939-7721
Springfield IL	Lt W.D. Cobetto	892-8223	CMSgt B. Noonan	892-8224
Springfield OH	Capt F.L. Stahl	346-2881	MSgt W.R. Domer	346-2283
St Joseph MO	LTC D.L. Whitehead	720-9269	SMSgt B.R. Sumpter	720-9388
St Louis MO	Maj M.D. Rielley	693-6354	SMSgt T.L. Renz	693-6213
Stewart IAP NY	Maj N.D. Roseto	247-3537	Lt C. Brocklehurst	247-3336
Suffolk Co NY	Capt M. Santiago-Madera	456-7268	MSgt D.T. Sousa	456-7262
Syracuse NY	Maj R.F. Blansett	587-9492	MSgt R. Chamberlain	587-9484
Terre Haute IN	Capt D.W. Sembach	724-1206	MSgt K.W. Hauptli	724-1235
Toledo OH	Lt A.C. Whitehead	580-2041	SMSgt J.J. Nichols	580-2008
Tucson AZ	LTC D.L. Boyles	853-4177	Lt B. Saenz	853-4175
Tulsa OK	Maj M.J. McLaughlin	956-5260	SMSgt I. Mozingo	956-5258
Westfield MA	Maj R.W. Whittaker	636-1241	SMSgt R.C. Fappiano	636-1242
Van Nuys CA	Capt M.E. Protack	873-6462	MSgt G.T. Beppu	873-6463
Volk Fld WI	LTC N.M. Von Asten	798-3231	MSgt D.D. Butrick	798-3237
Willow Grove PA	Maj D. Ferraro	991-1353	SMSgt N.E. Walton	991-1396

Cost	Autovon	Pay & Travel Supervisor	Autovon
Capt P.J. Simonitch	743-7820	MSgt D.R. Truman	743-7653
Maj H.R. Murchison	583-8220	MSgt B.G. Davis	583-8221
(Vacant)	440-3849	TSgt T. Tucker	440-2904
(Vacant)	966-8106	TSgt S.L. Wilkins	966-8238
Capt S.E. Thomas	694-9527	SMSgt D.M. Schachte	694-9482
Lt K.L. Connelly	454-9392	MSgt R.E. Weaver	454-9545
Lt K.A. Crowell	580-2516	TSgt K.M. Teer	580-8427
(Vacant)	825-5450	MSgt E. Lowderbaugh	825-5607
Capt A. Hardee	462-4720	MSgt R. Barajas	462-4721
Lt M. Woodard	742-9251	SSgt R.A. Powers	742-9247
Capt M.A. Shelton	446-6541	TSgt B.L. Womack	446-6570
Lt P.D. Heller	455-3462	TSgt M.A. Cox	455-3464
Capt J.A. Lee	363-3439	TSgt D.F. St Germain	363-3439
Lt D.G. Fox	489-2439	MSgt D.A. Voelker	489-2439
Lt G.G. Bates	956-8329	MSgt W.J. Cloud	956-8187
Lt P. Mulbeyhill	557-4230	MSgt D. Howland	557-4230
(Vacant)	852-4307	TSgt L.M. Colello	852-2498
Capt J.D. Meyer	724-9046	MSgt A.P. Johnson	724-9173
Lt G. Lawery	277-8352	TSgt R.L. Clark	277-8603
Lt C. Schouten	853-9038	TSgt D. Morgan	853-9077
Lt C.M. Smith	638-4003	MSgt L.C. Hawkins	638-4004
(Vacant)	476-3261	MSgt J.F. Mottola	476-3260
Maj J.D. Kelley	830-4683	MSgt V.M. Lafinier	830-4684
Lt G.W. Holmes	274-8547	SSgt R.A. Raza	274-8497
Capt K.L. Tonnessen	950-3210	R.D. Morningstar	950-3210
LTC J.E. Anderson	790-9261	MSgt D.E. Larsen	790-9464
Capt E. Quinones	860-9284	MSgt J.E. Nieves	860-9277
Lt D.B. Kendall	860-8448	TSgt J.M. Kiess	860-8284
None		None	
Capt R.D. Watterworth	974-9470	MSgt A.V. Thorne	974-9471
Ms C.A. Pruden	273-4232	Mrs M.E. Madion	273-5471
Maj E.J. Vegdahl	939-6756	MSgt J.H. Harrison	939-6754
Lt P.E. Resel	939-7723	MSgt R. Pittenger	939-7722
Lt J. Rice	892-8223	TSgt K. Friday	892-8225
Lt J.W. McKinnon	346-2283	TSgt R.C. Craig	346-2285
Lt J.J. Evans	720-9388	MSgt J.R. Swartz	720-9247
Capt C. Buchard	693-6201	MSgt D.A. Howard	693-6212
Capt Santiago-Madera	247-3336	MSgt S. Baker	247-3337
Lt W.E. McArdle	456-7368	MSgt K.M. Legault	456-7259
Maj R.F. Blansett	587-9492	MSgt D.M. Klasen	587-9482
Lt W. Marrs	724-1205	MSgt K.S. Stahlhut	724-1248
Lt J.H. Savage	580-2111	MSgt J.A. Bailey	580-2056
Lt R. Ayres	853-4180	TSgt J.G. Willcocks	853-4180
Capt B. Kurlancheek	956-5167	(Vacant)	956-5167
Lt D.E. Sudnick	636-1266	MSgt J.S. Blascak	636-1243
Lt J.B. Bullard	873-6466	TSgt K.S. Sheeley	873-6467
None		None	
Lt M. Day	991-1353	MSgt M. McMasters	991-1353

Professional Military Comptroller School

Faculty of the PMCS, Air University
Center for Professional Development
Maxwell AFB AL 36112-5712



Col Richard E. O'Neill, USAF. BA, Economics, St. Joseph's University; MA, Economics, Wharton School, University of Pennsylvania; Certified Cost Analyst. Major Background: Comptroller, Budget, Cost.



LTC Richard L. Rolsen, USAF. BA, Business Administration, College of St Thomas; MBA, Central Michigan University. Major Background: Management Analysis, Budget, Comptroller.



Cdr Frederick J. Becker, Jr, USN. BS, Finance, Boston College; MS, Financial Management, Naval Postgraduate School. Major Background: Naval Aviation, Comptroller.



LTC Stephen F. Adams, USA. BSBA, Accounting, Kansas State College; MBA, Pittsburgh State University; Command and General Staff College. Major Background: Field Artillery; Budget and Programs.



Maj John M. Medlin, USAF. BS, Business Administration, University of Florida; MPA, Golden Gate University. Major Background: Comptroller, Cost Analysis, Titan II Missile Crew.



Maj Kenneth D. Isbell, USAF. BS, Accounting, University of Akron; MA Management & Supv (Log Mgt), Central Michigan University; Certified Public Accountant. Major Background: Acctg & Finance, Audit.



Maj Sandra A. Gregory, USAF. BS, Business Administration, University of Wisconsin—Superior; MBA, Sul Ross State University. Major Background: Acctg & Finance, Budget, Comptroller Plans.



Maj Robert W. Oehrli, USAF. BS, Business Management, Southwest Texas State University; MA, Industrial Psychology, Webster College. Major Background: Comptroller Inspector, Accounting and Finance.



Mr Ronald F. Stuewe. BS, Aviation Management, Auburn University; MS, Systems Management (Cost Analysis), AFIT. Major Background: Cost & Management Analysis, Project Management.



Capt John F. Conroy, USAF. BA, Economics, Rutgers University; MBA, Financial Administration, Wright State University. Major Background: Budget, Cost.

AUTOVON 875-6656

by Col Richard E. O'Neill, Commandant

Over the past year, PMCS has seen a considerable amount of change in its personnel and curriculum.

On the personnel side, we said "good-bye" to **Colonel Jack Mutarelli**, who is now the DCS Resource Management for USAREUR; to **Lt Col (S) Donna Taylor**, who moved to McChord AFB as the Comptroller Squadron Commander for the 62 CPTS; and to **Capt Lew Martin**, who became Comptroller of Civil Air Patrol. We welcomed **LTC Steve Adams** from the Department of the Army Staff; **Maj John Medlin**, who came to us from Hellenikon AB, Greece; and **Maj Bob Oehrli** from the USAF IG team.

On the curriculum side, about 15 percent of our program has changed over the past year. We have instituted several lectures with a "back to basics" theme—auditing, contracting, and stock and industrial funds. We have also developed lessons on Total Quality Management, a budget perspective from the Office of Management and Budget, Wartime Planning and Foreign Military Sales. We have also begun a program to take advantage of considerable expertise in our student body by having selected students give presentations in special areas on an elective basis. We have also put the summaries of student idea papers on COAN to facilitate review.

For the future, we have received approval for a Schedule B (excepted) PhD slot as a Professor of Defense Economics. We also plan for heavier emphasis on student research projects vice idea papers. We are also working with the Air Force Wargamming Center for expanded use of their fine facility for our computer exercises.

We continue to be especially grateful for the full support from comptroller leaders within OSD and the services. We believe that this support keeps us on the cutting edge of excellence in comptroller education.

PMCS Graduates: Class 89-C Graduated 19 June 1989

Their names, ranks and "Idea" papers are listed below.

U.S. Air Force *(32)*

Arnold, Larry, GM-13—LD77701A—*Better Resource Management for the AFLC LMS Modernization Program*
Biri, Jerry L., GM-13—LD77702A—*Let's Try Prototyping Comptroller Systems*
Blount, Melvin A., GS-12—LD77703A—*The Base Budget Automated System—A Users Perspective*
Chan, Jesus T., Maj (S)—LD77707A—*Elimination of Post Separation Processing*
Crook, Gail, GS-13—LD77708A—*The Comptroller Role in Reform*
Doody, James M., Maj—LD77712A—*Parametric Estimating in the Concept Phase*
Engbers, Stephen, LTC (S)—LD77715A—*A Better Way to Update AFR 173-13*
Etter, Lillian C., GS-12—LD77716A—*Effective Communication in Comptroller Activity: What Are You Talking About?*
Fish, John O., Maj—LD77717A—*Report of Survey Program—Time for a Change*
Freeman, Fred, Maj (S)—LD77718A—*Base Level Comptroller Automation*
Gates, Leon, GM-14—LD77720A—*Common Military Pay Systems*
Gill, John, Maj—LD77721A—*The Accounting and Finance Officer Role in Quality Assurance*
Graham, David, GM-14—LD77724A—*Applying the Analytical Hierachy Process to Economic Analysis of MAISRC Programs*
Guzman, Juan, Maj—LD77728A—*A New Management Philosophy in the Air Force*
Harvey, Kenneth, Maj (S)—LD77729A—*Comptroller Unit Type Codes—A Better Way*
Holdren, John, GM-13—LD77731A—*Needed: Cost Analysis Leadership*
Jacksland, Robert E., Maj—LD77733A—*Internal Controls—What Lies Ahead?*
Lescarbeau, Kenneth, GS-12—LD77735A—*Modernization of Civilian Pay with Archiac Technology*
Lewis, Rose, GM-13—LD77736A—*Increased Productivity/Efficiency: A Partial Answer to Budget Cuts for MWR*
Nunns, William, GS-14—LD77742A—*Budgeting for Inflation—Alternative Approaches*
Parks, Oscar, Maj—LD77745A—*Understanding & Improving Weapon Systems Personnel O&S Cost Estimates*
Parsons, Steven W., Maj (S)—LD77746A—*Operations Experience A+*
Sakamoto, Roy, GM-14—LD77748A—*Improving Spare Systems Acquisition Cost Estimating*
Sassman, Susan, GS-12—LD77749A—*Manpower Planning within the Base Level Accounting & Finance Office*
Scott, William, Maj—LD77750A—*A Case for Contracting Commercial Service Activities*
Selch, Roger, Capt—LD77752A—*Base-Level Functional Analysts*
Sondel, Paul M., GM-13—LD77754A—*Travel Controls: Can Internal Controls Be Improved?*
Whetstone, Mark, Capt—LD77758A—*Improving the Air Force's Other (3080) Procurement Program Execution*
Wood, Roger, GM-13—LD77759A—*Suggested Changes to the H069 Accounting System Products*
Yarber, Gary, GS-12—LD77760A—*Prompt Payment Act—Why Are So Many Payments Still Late?*
Yim, Mary Ann, GM-13—LD77761A—*Audit Is Not a Four Letter Word*
Zinke, Ronald, LTC—LD77762A—*A Blueprint for Reorganizing USAF Comptroller Squadrons*

To obtain microfiche copies of Idea Papers write to:

Defense Logistics Studies Information Exchange
ATTN: AMXMC-D
U.S. Army Logistics Management College
Fort Lee, VA 23801-6043

AUTOVON: 687-2240
(After 1630 Hrs—AV 687-4546)

Include the Logistics Document Number (LD) in your request.

U.S. Army *(17)*

Bullock, Kathryn L., GS-14—LD77704A—*Acquisition Fund Management in AMC after Enactment of Goldwater-Nichols Act*
Butler, E. Steven, GM-13—LD77705A—*U.S. Forces Korea 91 Study*
Capicik, John H., GS-12—LD77706A—*Training External Evaluation and Standardization*
Davis, Wayne A., GS-12—LD77709A—*Decision Support System (DSS) for Manpower and Force Managers*
Gillespie, Philip, Maj—LD77722A—*You Need a Marketing Strategy!*
Guenther, Judith A., GM-14—LD77727A—*Manpower Management Problems from an Army Program Executive Office Perspective*
Hays, Lula—LD77730A—*Does CAO Belong in SIAO in USAREUR?*
Howells, James A., GM-13—LD77732A—*Revitalizing the Civilian Comptroller Career Program—A Blueprint for the 90's*
Kent, Gerald L., Maj (P)—LD77734A—*Major Force Program II and the United States Special Operations Command (USSOCOM)*
Lumia, Santo, LTC—LD77737A—*The Army's Internal Review Function Can Enhance Its Operational Effectiveness*
Morrison, Peggy B., GS-13—LD77739A—*Chargebacks—An Alternative Funding Source to Fund Mission Essential Services*
McCrary, Thomas, GS-12—LD77740A—*Implementation of Internal Controls: Did We Do It Right?*
Olson, Kenneth D., GS-13—LD77743A—*Contract Cost Performance Measurement for Selected Acquisitions*
Pierson, Kenneth A., Maj—LD77747A—*"Cost per Work Year" Budget Factors: An Analysis*
Sedar, Roger K., GM-13—LD77751A—*Management Engineering Products that Serve First-Line Managers*
Van Ohlen, Andrew J., GM-13—LD77755A—*A Gentler, Kinder Reduction in Force*
Waide, Karen A., GM-13—LD77756A—*Installation Commander—Toughest Job in Town*

U.S. Navy/Marine Corps *(6)*

Eason, Marion E., Capt (USMC)—LD77714A—*Unified Budget Test*
French, Furda K., GM-14—LD77719A—*Maintaining Continuity in the Fleet Modernization Program Installation Resources*
Glover, Thomas L., GS-13—LD77723A—*Centralization of Check Issue Reporting*
Northrup, Howard M., LCDR—LD77741A—*MWR, An Overview from a Field Activity*
Page, Mary R., GS-11—LD77744A—*Vendor Payment Process*
Wensel, Patricia L., GM-13—LD77757A—*The Department of the Navy without Internal Review—How to Fill the Void*

Others *(7)*

Debardelaben, William J., GS-11 (DLA)—LD77710A—*Why Effective Human Resource Management Is Important in the Comptroller Activity*
Delena, Christopher M., GS-12 (DLA)—LD77711A—*Industrial Fund DCAS*
Dressel, Lynda M., GS-12 (DLA)—LD77713A—*Reimbursable Earnings—What's the Problem?*
Green, Patricia M., GS-12 (DLA)—LD77725A—*Unit Cost in DSAC: How Can We Measure Service?*
Gregson, Milton F., GS-13 (NSA)—LD77726A—*Capping Defense Agency Funding Growth*
Lyons, Steven W., GS-13 (DLA)—LD77738A—*Third Party Financing of Facilities—Is the Department of Defense Ready*
Sirk, Balfour O., GS-12 (DOD)—LD77753A—*Total Quality Management/Implementation Plan*

COMPTROLLER TRAINING DIVISION



Maj Bell

CHIEF,
COMPTROLLER DIVISION
Major Keith Bell
AV 736-5486

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(Vacant)
Ext 5465

Chief, Training Development Branch
Mr Maurice Chapel
Ext 5475

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Capt Claudette Millsap
Cost Off/Enl Ext 4581
Capt Mark Stamps
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Capt Tammy Freeney
Comptroller Staff Officer Courses
Ext 5485
Capt Foy Shahan
Capt Roy Sanders
Capt Dean Boswell

Intermediate Supervisor, Enlisted Courses
SMSgt Bob Lloyd
Ext 5463

Financial Services
MSgt (S) Rich Goodrich
Ext 5463

Financial Management
MSgt Paul Harder
Ext 2154

by Maj Keith Bell

Fiscal year 1989 was a very successful year for comptroller training. We trained over 2,000 students. Our mobile training teams brought the training to you by literally covering the world. All courses have gone through major revisions to keep the material as current as possible and provide up-to-date information to our students. Personnel recognition was also noteworthy. We did well with promotions and awards, but are especially proud of **MSgt Bobby Conrad** (Budget Training), who was selected as Air Force Educator of the Year, and **Ms Gayle Morrison** (AFO Course), who was recognized as the Sheppard AFB Civilian Instructor of the Year.

On a personal note, I am proud to be a new member of the schoolhouse team. A proud past and busy agenda will never cause us to forget our most important mission...producing better trained students. We will be sensitive to the needs of the Comptroller community and feedback from our students. Lastly, we all owe **Major Tom Koch** a great deal of thanks for his superb work and dynamic leadership over the last 3 years. Good luck at ACSC, Tom!

Comments from Former Chief, Major Tom Koch

My tour at the schoolhouse has been the most rewarding of my career. First. my thanks to the Sheppard staff for keeping this *the most professional organization* to which I've ever been assigned. Training couldn't be in better hands. Secondly, thanks to the Comptroller senior leadership, MAJCOM DCSs, directors, and others who supported us through the guest speaker program. Our strong, vertical link to you is uncommon to most training divisions in ATC, thereby making us the envy of many. Your continued support is vital in many ways to successful Comptroller technical training.

PROMOTIONS


Col (S) Abate


Col (S) Brogdon


Col (S) Christensen


Col (S) Clark


Col (S) Cunningham


Mr Dennis


Col (S) Hall


Col (S) Hays


Ms Henson


Mr Hilliard


Col (S) Howard


Mr Leopoldt


Mr Murray

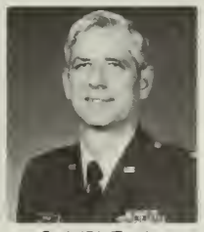

Col (S) Palumbo


Mr Scott


Col (S) Sims


Mr Speer


Col (S) Tarascio


Col (S) Taylor


Col (S) Wood

Col (S) Nicholas Abate is Director, Advanced Programs Financial Management, Headquarters Air Force Systems Command, Andrews AFB MD.

Col (S) Bill D. Brogdon is Comptroller, Contract Management Division (AFSC), Kirtland AFB NM.

Col (S) Robert G. Christensen is Director of Cost, Headquarters Military Airlift Command, Scott AFB IL.

Col (S) Lawrence E. Clark is Chief, Personnel Budget Division, Directorate of Personnel Programs, Deputy Chief of Staff, Personnel, Washington DC.

Col Mell G. Cunningham is Director, Plans and Management, Deputy Chief of Staff, Comptroller, Headquarters Air Force Systems Command, Andrews AFB MD.

Mr David W. Dennis (GM-15) is Associate Director, Maintenance Division/QLM, Acquisition and Logistics Audit Directorate, Air Force Audit Agency, Wright-Patterson AFB OH.

Col (S) Jesse S. Hall is the Executive to the Auditor General of the Air Force, Norton AFB CA.

Col (S) Robert L. Hays is Commander, 12th Comptroller Squadron (ATC), Randolph AFB TX.

Ms Pamela J. Henson (GM-15) is attending the Air War College. Upon completion she will be a Special Assistant to the Deputy Assistant Secretary (Budget), Pentagon, Washington DC.

Mr Edward C. Hilliard (GM-15) is Deputy Comptroller, Warner Robins Air Logistics Center, Robins AFB GA.

Col (S) George W. Howard is Deputy Chief, Programs and Budget Analysis Division, Force Structure, Resource and Assessment Directorate, Joint Chiefs of Staff, Washington DC.

Mr Ronald D. Leopoldt (GM-15) is Associate Director, Personnel and MWR Division/FSP, Financial and Support Audit Directorate, Air Force Audit Agency, Norton AFB CA.

Mr Lester J. Murray (GM-15) is attending Princeton University. Upon completion he will be a Special Assistant to the Deputy Assistant Secretary (Accounting and Finance), Pentagon, Washington DC.

Col (S) Gerald J. Palumbo is Comptroller, Ballistic Systems Division (AFSC), Norton AFB CA.

Mr Earl J. Scott (GM-15) is Region Chief, Logistics Audit Region/QLL, Air Force Audit Agency, Wright-Patterson AFB OH.

Col (S) Sherry D. Sims is a student at the Industrial College of the Armed Forces, Ft McNair, Washington DC.

Mr James R. Speer (GM-15) is Region Chief, Systems Audit Region/QLQ, Air Force Audit Agency, Andrews AFB MD.

Col (S) John R. Tarascio is the Executive to the Principal Deputy Assistant Secretary of the Air Force, Financial Management (Resource Management), Washington DC.

Col (S) Craig P. Taylor is Director of Accounting and Finance, Headquarters Air Force Logistics Command, Wright-Patterson AFB OH.

Col (S) Rodney W. Wood is Executive to the Deputy Assistant Secretary (Budget), Principal Deputy Assistant Secretary of the Air Force, Financial Management (Resource Management).

→

PROMOTIONS . . . (Continued)

Alaskan Air Command

Frasier, Michael D., to CMSgt; 21 CPTS/ACFPM

Air Force Accounting & Finance Center

Austin, Wanda J., to GS-12; AFAFC/IMS
Camp, Mary, to GS-12; AFAFC/MPRP
Coffman, Patricia A., to GS-12; AFAFC/SAAC/FSST
Cromwell, Douglas D., to GS-13; AFAFC/XSL
Deaderick-Potter, April, to GS-12; AFAFC/RPSB
Debevec, Sue, to GS-12; AFAFC/RPSA
Fried, Alfred E. Jr, to GM-13; AFAFC/PMTB
Geoffroy, Esther E., to GS-12; AFAFC/CWB
George, Helen E., to GS-12; AFAFC/CP
Gish, Dale, to GS-12; AFAFC/MPGD
Grace, Cynthia J., to GS-12; AFAFC/SAAC/FSRS
Holden, James J., to GS-12; AFAFC/PMTB
Hunter, Carol, to GS-12; AFAFC/RPSA
Krabbenhoft, Linda, to GS-12; AFAFC/IMD
Lane, John, to GS-12; AFAFC/MPGJ
Larson, Kenneth A., to GM-13; AFAFC/PMM
Lax, Patricia K., to GS-12; AFAFC/CP
Mendoza, Arthur, to GM-13; AFAFC/SC
Olander, Charles E., to Maj; AFAFC/CWB
Pearson, Kathleen, to GM-13; AFAFC/PMTB
Ross, Janice, to GS-12; AFAFC/RPSB
Ryan, Mike, to GS-12; AFAFC/MPGD
Werner, Orville C. Jr, to GS-12; AFAFC/SC
Williams, Joan, to GM-13; AFAFC/PMM
Winn, Rodney L., to GM-13; AFAFC/JAC

Air Force Audit Agency

Barklage, John W., to GM-13; Lowry AFB/FSF
Burks, Robert F., to GM-13; Ramstein AB
Carlson, Gregory C., to GM-14; Lowry AFB/FSF
Correa, Luis E. Jr, to GM-13; WPAFB/QLS
Couturier, Nyla M., to GM-13; WPAFB/QLP
Gaddy, Phillips K., to GM-13; WPAFB/QLM
Kendall, Dana B., to GS-12; Robins AFB
Kuklok, Michael R., to GM-13; WPAFB/QLW
Leake, Valerie B., to GS-12; Charleston AFB
Lechtenberg, Norman R., to LTC; Langley AFB
Links, Kirk K., to LTC; WPAFB/QLP
Lusebrink, Darrell D., to GM-13; McConnell AFB
Maata, Jerry D., to GM-13; WPAFB/QLS
Mitchell, Charles A., to GM-13; WPAFB/QLM
Powers, Lenton E., to GM-14; WPAFB/QLS
Rone, David K., to GS-12; Eglin AFB
Simmons, Harold J., to GM-13; Lowry AFB/FSF
Spielman, Richard E. Sr, GM-14; WPAFB/AGS
Stonely, Steven L., to GS-12; George AFB
Tingle, Charles M., to GM-13; Barksdale AFB
Williams, Theodore, to LTC; Norton AFB/BSD
Worthy, Larry F., to GS-12; Holloman AFB

Strategic Air Command

Zimmerman, Ronald, to LTC; F.E. Warren AFB/AC

Air Training Command

Buchwald, Joseph M., to LTC; Reese AFB/AC
Dunbar, Martin Jr, to LTC; Chanute AFB/AC

Air Force Logistics Command

Bingham, Roger B., to GS-12; HQ AFLC/ACBMD
Boord, Melissa A., to GS-12; HQ AFLC/ACCCI
Moreno, Raul J., to GM-13; SA-ALC/ACFS
Pappalardo, James, to GS-12; HQ AFLC/ACCCI
Stiltner, Shelia J., to GS-12; AGMC/ACFC
Wilkerson, Kristine M., to GS-12; HQ AFLC/ACBOS

Air Force Communications Command

Holroyd, James A., to GM-14; HQ AFCC/ACOF
Bryan, Joenella M., to GS-12; HQ AFCC/ACBC
Fulton, Ola M., to GS-12; HQ AFCC/ACCS
Schlau, Rebecca S., to GS-12; HQ AFCC/ACCS

Pacific Air Forces

Deese, Cynthia A., to LTC; HQ PACAF/ACBM
Harrison, Glen H., to LTC; HQ PACAF/ACCC

Air Force Space Command

Attenborough, Keith R., to LTC; AFSPACECOM/ACBM
Phillips, Ronald V., to LTC; AFSPACECOM/ACC

Air Force Intelligence Agency

Williams, Sandra F., to GS-14; HQ AFIA/ACB

Military Airlift Command

Cary, Nita M., to GS-12; HQ MAC/ACC
Daddato, August J., to SMSgt; HQ MAC/ACB
Faykes, Frank, to LTC; 435 TAW/AC
Lane, Jack R., to GM-13; HQ MAC/ACFM
Mitchell, David L., to LTC; 443 MAW/AC
Taylor, Donna M., to LTC; 62 MAW/AC
Torango, Philip, to LTC; 435 TAW/AC

Tactical Air Command

Bowen, John M., to LTC; 832 AD/AC
Waters, Joseph J., to LTC; SOCOM

Air Force Operational Test and Evaluation Center

Moore, Julian M. III, to LTC; HQ AFOTEC/RMR

Air Force Systems Command

Ashline, Todd A., to GS-12; MSD/ACCE
Baker, Kathy, to GS-12; ESD/AVMX
Bazdanes, Polly, to GS-12; ESD/TCDX
Baushke, Donna, to GM-14; BSD/ACB
Blankenship, Patricia E., to GS-12; HQ AFSC/ACBI
Brown, Sharon, to GM-13; ASD/ACFC
Buchanan, Marisol A., to Maj; ASD/ACPM
Carter, James, to GS-13; BSD/ACI
Crosmun, Cecile D., to GS-12; SSD/ACBO
Curran, Paulina, to GS-12; ESD/XTX
Dean, Patricia J., to GM-14; BSD/MGPF
Doerfler, Linda, to GS-12; ESD/TCDX
Dodson, James L., to GM-14; AFFTC/ACB
Douglas, Sheila R., to GM-13; ASD/ACFJ
Geisert, Carol I., to GS-12; ASD/ACPM
Gillespie, Tena J., to GM-13; ASD/ACPM
Graham, Scott H., to GM-14; ASD/ACCR
Hayward, Carolyn, to GS-12; ESD/NTB-XTX
Ingram, Linda W., to GM-14; AFFTC/ACC
Jackson, Luther C., to GS-12; SSD/ACXP
Johnson, Carmen E., to GS-12; ASD/ACBF
Large, Bonnie P., to GM-14; AFFTC/ACR
Lymore, Keith, to GS-12; ASD/ACPM
Murph-Robinson, Carolyn L., to GS-12; ASD/ACPM
Natches, Mary, to GS-12; ESD/TCRX
Oda, Kathryn J., to GM-13; ASD/ACPM
Ricard, Sharon, to GS-12; EST/TC-5
Rodriques, Carol, to GS-12; ESD/XTX
Seggerty, Michelle, to GS-12; ESD/NTB-XTX
Shuck, Charles R., to Maj; ASD/ACPM
Smith, Jay R., to GS-12; ASD/ACPM
Smith, Robert M., to Maj; MSD/ACP-YGG
Steffin, Lynn M., to GS-12; ASD/ACPM
Van Voorhis, Carolyn L., to GS-13; ASD/ACCC
Ward, John R., to LTC; MSD/ACP-YJG
Watson, Ethel J., to GM-13; SSD/ACFC
Weech, Margaret, to GM-14; ESD/ACCR
Wolosz, Alan A., to Maj; ASD/ACPM
Young, Roger A., to LTC; MSD/ACP-YMG

U.S. Air Forces in Europe

Berger, Dale, to LTC; 36 CPTS/CC
Cecil, Thomas to LTC; 81 CPTS/CC
Engbers, Stephen, to LTC; HQ USAFE/ACC
Mills, Alan, to LTC; 50 CPTS/CC
Thompson, John, to LTC; 316 CPTS/CC

Air Force Reserve

Lapina, James R., to SMSgt; HQ AFRES/ACFM

SAF/FM

Chapman, John W., to GM-14; SAF/FMPS
Clark, Gregory A., to LTC; AFCSTC/RM
Morris, Steven B., to LTC; SAF/FMBOM

RETIREMENTS


Col Adamson


Mr Crick


Col Elliot


Col Foringer


Col Freeman


Col Kholos


Col Liss


Mr Miller


Col Youngson

Col Daniel P. Adamson was Director of Budget, Deputy Chief of Staff, Comptroller, Headquarters Tactical Air Command, Langley AFB VA *(33 years of service).*

Mr Ed D. Crick (GM-15) was Region Chief, Systems Audit Region, Directorate of Acquisition and Logistics Audits, Air Force Audit Agency, Andrews AFB MD *(35 years of service).*

Col Craig D. Elliot was Deputy Commander for Resource Management, Lowry Technical Training Center, Lowry AFB CO *(over 30 years of service).*

Col Harold F. Foringer was Assistant Deputy Chief of Staff, Comptroller, Headquarters Tactical Air Command, Langley AFB VA *(26 years of service).*

Col Forrest N. Freeman Jr was Comptroller, Oklahoma City Air Logistics Center, Tinker AFB OK *(24 years of service).*

Col Clark J. Kholos was Comptroller, 60th Military Airlift Wing, Travis AFB CA *(34 years of service).*

Col Walter E. Liss was Comptroller, Special Operations Command, MacDill AFB FL *(28 years of service).*

Mr Rodney H. Miller (GM-15) was Associate Director, Personnel and MWR Division, Directorate of Financial and Support Audits, Air Force Audit Agency, Norton AFB CA *(37 years of service).*

Col James Youngson Jr was the Assistant Deputy Chief of Staff, Comptroller, Headquarters Air Training Command, Randolph AFB TX *(30 years of service).*

Alaskan Air Command

DiMora, Frank, Capt; HQ AAC/ACF
Michalscheck, Patrick C., SMSgt; HQ AAC/ACFQ

Air Training Command

Andrews, William A., SMSgt; Lackland AFB/ACF
Charles, Rhoderick D., MSgt; Randolph AFB/ACF
Jahneke, Roberta C., GS-4; Chanute AFB/ACF
Lucas, Kenneth R., TSgt; Lowry AFB/ACB
Wicker, Fred W., CMSgt; HQ ATC/ACFS

Air Force Audit Agency

Bennett, Ronald W., LTC; Norton AFB/RM
Casillas, Roberto, Capt; Norton AFB/FSC
Essex, Sherba J., MSgt; Norton AFB/DPM
Frederick, William C. Jr, GM-14; Langley AFB
Horrell, Selma T., GS-5; Holloman AFB
Howard, Ernest, CMSgt; Norton/IM

Air Force Communications Command

Moore, Carrol J., GM-14; HQ AFCC/ACB
Larimore, Scottie A., SMSgt; HQ AFCC/ACOP

Air Force Intelligence Agency

Burnett, Thomas E., LTC; HQ AFIA/AC

Air Force Accounting & Finance Center

Alexander, Emma K., GS-9; AFAFC/MPMT
Alvarez, Joseph, GS-11; AFAFC/TCRCI
Aradillas, Sergio D., GS-7; AFAFC/IMSF
Axelson, Erwin, GS-11; AFAFC/TCFC
Brantley, Stephen L., GM-13; AFAFC/MPA
Brown, Leona C., GS-6; AFAFC/AJDCI
Cross, Edmond E., GS-9; AFAFC/MPMT
Fears, Dora Mae, GS-11; AFAFC/RPT
Kresyman, Clarence, GS-9; AFAFC/SAAC/FSBA
Mascarenas, Pauline, GS-11; AFAFC/FSRCC
McCaffrey, Hugh, GS-5; AFAFC/IMD
McCaffrey, Jayne A., GS-5; AFAFC/SAAC/FSSD
Phillips, Marlene, GS-12; AFAFC/RPSC

Air Force Logistics Command

Beech, Donnarae, GS-5; OO-ALC/ACFT
Borgstrom, Melva, GS-6; OO-ALC/ACFS
Brown, Roland, GM-13; OO-ALC/ACFM
Burke, Evelyn, GS-6; SM-ALC/ACF
Charo, Gloria G., GS-7; SA-ALC/ACFCM
Ferrell, Alicia A., GS-6; SA-ALC/ACFSC
Hall, Darlene, GS-6; OO-ALC/ACFMF
Holloway, Carrel L., GS-12; OC-ALC/ACFQ
Hornyak, Mildred T., GS-5; WR-ALC/ACFTCB
Ridley, Francine S., GS-7; WR-ALC/ACBO
Sellers, Hazel E., GS-5; OC-ALC/ACFSC
Sheets, Ora L., GS-5; OC-ALC/ACFSC
Winegar, Goldie, GS-7; OO-ALC/ACFTT
Worthey, Charles H., GM-14; WR-ALC/ACB

Strategic Air Command

Bartels, Bill, GS-12; HQ SAC/ACC
Bragg, Erminia, GS-12; Griffiss AFB/ACC
Burke, Robert, MSgt; HQ SAC/ACF
Coyne, Marian, GS-6; HQ SAC/ACF
Crews, Raymond, LTC; HQ SAC/ACB
Daub, Steve, MSgt; HQ SAC/ACB
Harris, Burka Jr, TSgt; Grand Forks AFB/ACC
Kline Paul R., MSgt; Grand Forks AFB/ACB
Lewis, Robert, SMSgt; HQ SAC/ACF
Mason, Mary M., GS-5; Dyess/ACF
Penecost, Richard, MSgt; HQ SAC/ACF
Ramey, Marcella J., GS-7; Dyess/ACF
Sabatini, Primo, GS-6; Griffiss AFB/ACF
Segebarth, Timothy L., SMSgt; HQ SAC/IG
Woods, J. J., Capt; HQ SAC/ACX

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RETIREMENTS . . . (Continued)

Air Force Systems Command—Continued

Bauer,, David L., LTC; ASD/ACPM
Bentley, Rose L., GS-5; ASD/ACPM
Bucher, Eugene L., GS-12; ASD/ACPM
Fineour, John V.S., LTC; ASD/ACPM
Gibney, Dean A., LTC; ASD/ACF
Gibson, Earl O., Capt; ASD/ACPM
Herron, Samuel L., GM-14; ASD/ACPM
Jacobs, John J., LTC; ASD/ACPM
Parker, Felicia, GS-7; RADC/ACFA
Sherwood, Virginia G., GM-13; HQ AFSC/ACFP

Military Airlift Command

Barnes, Patricia, GS-8; 60 MAW/ACFD
Claiborne, Sylvia, GS-5; 443 MAW/ACFM
Granger, James F., CMSgt; HQ MAC/ACC
Hope, Llevaine H., GS-12; 317 TAW/ACF
Ignatowski, Thomas, MSgt; 5 WW/ACB
McAvoy, Robert, GS-5; 63 MAW/ACFPT-A
Osburn, Charles W., SMSgt; 62 MAW/ACC
Simpson, Monroe, GS-5; 63 MAW/ACFPT-A

Pacific Air Forces

Calderon, Ernest G., SMSgt; HQ PACAF/ACF
Kwaitek, Agnes L., SMSgt; 18 CPTS/ACF
Richards, Thomas H., MSgt; 51 CPTS/ACF
Jones, Raymond E., TSgt; 3 CPTS/ACF
Ohama, Betty Y., GS-9; 15 ABW/ACF

Tactical Air Command

Baylor, George L., TSgt; 56 TTW/ACF
Carrico, Lawrence, TSgt; 554 OSW/ACC
Close, Edith, GS-5; 347 TFW/ACFPC
Cross, Norman, MSgt; 554 OSW/ACFP
Nieminen, Norman A., LTC; HQ TAC/ACCE
Phillips, Thurman D., 832 AD/ACFPM
Potts, Donald R., TSgt; 366 TFW/ACF
Unz, Richard L., Maj; HQ TAC/ACF

U.S. Air Force Academy

Lovelace, Beverly, GS-7; USAFA/ACFPC

U.S. Air Forces in Europe

Casteel, Aubrey G., CMSgt; 48 CPTS/ACF
Konen, Peter, C5A; 52 CSG/ACFD
Odell, Richard S., GS-11; 40 TACG/ACR
Prout, Donald G., LTC; 20 CPTS/AC
Scenna, Joseph, GS-12; 40 TACG/ACF

Air Force District of Washington

Miller, Louis M., SMSgt; AFDW/AFO
Harris, William R., SMSgt; AFDW/AFO

SAF/FM

Fiedor, John, GS-13; SAF/ACCS
Hancock, Lance, LTC; SAF/ACCS
Tomasetti, Robert J., LTC; AFCSTC

Mr John K. Scott Returns As A Retired Annuitant



Mr John K. Scott, known as the *Godfather* of accounting and finance, becomes the Deputy Assistant Secretary (Accounting & Finance) (SAF/FMA), effective 23 October 1989.

Mr Scott retired from federal service on 15 January 1988 after serving 32 years of distinguished service. Mr Scott at the time of his retirement was the Deputy Assistant Comptroller of the Air Force for Accounting and Finance (AFAFC), Denver CO.

For those who do not know Mr Scott, the following information may be of interest.

Mr Scott is a graduate of Iowa State University with a bachelor of science degree in industrial economics. He's also a graduate of the Federal Executive Institute, and Harvard's Senior Managers in Government Program.

Beginning his Air Force career with a 2-year stint in the service, Mr Scott served a year as a budget and accounting officer at Carswell AFB TX and a year at Altus AFB OK.

Following his discharge in 1954, Mr Scott began his civil service career as a budget and accounting officer, and systems accountant at HQ SAC, Offutt AFB NE. He left in 1957 for his only break in service (5 years), when he owned and operated an insurance agency in Peterson, IA.

Reentering the civil service force in 1962, he returned to SAC and 2 years later was transferred to the Air Force Accounting and Finance Center as a systems accountant. In 1965, he moved to Washington DC, to work for the Assistant Secretary of Defense (Comptroller) as a systems accountant. In May 1971, he became the Director of Finance and Operations.

Early in 1975 he returned to the Accounting and Finance Center as the Director of Plans and Systems, and remained there until 1980 when he was named Deputy Assistant Comptroller of the Air Force.

During his career, Mr Scott received many noteworthy awards. The most prestigious was the Distinguished Presidential Rand Award, presented to him by President Reagan in December 1986. In 1982, Mr Scott received the Presidential Rank of Meritorious Executive Award, given to only seven Air Force senior executives that year. Mr Scott also received the Secretary of Defense Meritorious Civil Service Award, and in 1986 received the distinguished Leo C. Reithmayer Outstanding Administrator Award.

Senior Executive Service Actions



Mr John J. Nethery

Reassignment

Effective with the August 15, 1989 reorganization of the Assistant Secretary of the Air Force (Financial Management and Comptroller), Mr John J. Nethery became the Deputy Assistant Secretary (Plans, Systems, and Analysis), under the Principal Deputy Assistant Secretary of the Air Force, Financial Management (Financial Management).

Mr Nethery was born June 4, 1941, in Minneapolis, Minnesota, and graduated from high school at Grand Island, Nebraska, in 1959. He earned a bachelor's degree in 1963 and a master of public administration degree in 1968 from the University of Denver. Mr Nethery was a senior executive fellow at the John F. Kennedy School of Government at Harvard University in 1982.

In 1969 he entered the Civil Service Commission Management Intern Program at Kelly Air Force Base, Texas. Upon completion of the program, he was assigned as a budget analyst for the Air Force Logistics Command, Wright-Patterson Air Force Base, Ohio.

In September 1972 he transferred to the Budget Directorate, Headquarters U.S. Air Force, Washington DC, where he served as a budget analyst in several positions. He was selected for the Senior Executive Service position of Chief, Investment Appropriations Division, Directorate of Budget, in 1980. He directed budget activities of Air Force investment appropriations (aircraft, missile and other procurement, research, development, test and evaluation, and military construction). From 1981 to 1985 Mr Nethery served as Chief, Budget Management Division. His responsibilities included supervision of 78 military and civilian employees involved in formulation, presentation, enactment and execution of Air Force budgets. Mr Nethery was Deputy Assistant Secretary for Programs and Budget until April 1987.

In April 1987 Mr Nethery was selected as Assistant to the Under Secretary of the Air Force for Program Development. He was responsible for assisting the under secretary in discharging his responsibility for Air Force planning and program development, and the directional guidance and supervision of Air Force programs.

His awards include the 1988 Presidential Meritorious Executive Rank Award, Air Force Exceptional Civilian Service Medal, Air Force Meritorious Civil Service Medal and Governor's Scholastic Award from the governor of Colorado.



Mr John E. Lang

Reassignment

Effective in August 1989, Mr John E. Lang became the Assistant Deputy Chief of Staff/Comptroller at Headquarters Air Force Logistics Command, Wright-Patterson AFB OH.

Mr Lang was born April 6, 1939 in Dubuque, Iowa, where he graduated from Loras Academy in 1957. He served on active duty with the Air Force Security Service from 1958 to 1963 in both the Far East and Europe. He earned a bachelor of arts degree from Purdue University in 1968 and a master of arts degree from Georgetown University in 1984. He also has a certificate in national security studies from Georgetown and has completed additional graduate studies at Purdue and Wright State University. Mr Lang graduated from the National War College in 1980, and has completed Air War College and Industrial College of the Armed Forces courses.

Mr Lang entered the Civil Service Commission management intern program as a logistician at Kelly AFB TX in 1970. Upon completion of the program in 1972, he was promoted and assigned to a budget analyst position at Headquarters Air Force Logistics Command, Wright-Patterson AFB OH. In 1974 he became chief of the Financial Management Division, Office of the Deputy Chief of Staff for Distribution. He then was assigned to the Office of the Deputy Chief of Staff for Logistics Operations in 1976 as chief of the Transportation Branch.

In June 1977 Mr Lang became chief of the Resources Management Division for the Advanced Tanker Cargo Aircraft Joint Program Office at Wright-Patterson AFB.

In June 1980, Mr Lang was selected as special assistant in the Directorate of Budget, HQ USAF, Washington DC. He was assigned to the Fiscal Analysis Office as the senior analyst in April 1982 and was promoted to chief in April 1983.

In October 1987 Mr Lang was selected as the Deputy Director of Budget Operations, Office of the Deputy Comptroller, Budget, Office of the Secretary of the Air Force, Washington DC.

From November 1988 until August 1989 Mr Lang was assigned as Director, Budget Investment Directorate, Office of the Deputy Comptroller, Budget, Office of the Secretary of the Air Force, Washington DC.

His awards include numerous outstanding and sustained superior performance ratings, and the Air Force Special Achievement Award. He is a member of the Air Force Association, American Defense Preparedness Association, Society of Military Comptrollers, National Eagle Scout Association and the President's Council, Purdue.

Senior Executive Service Actions



Mr Robert D. Stuart

Promotion

Effective in August 1989, Mr Robert D. Stuart was selected for the Senior Executive Service and became the new Director of the Budget Investment Directorate, Deputy Assistant Secretary (Budget), under the Principal Deputy Assistant Secretary of the Air Force, Financial Management (Resource Management). He is responsible for directing and administering investment appropriation budget activities including aircraft, missile and other procurement, RDT&E, military construction and military family housing appropriations.

Mr Stuart was born August 6, 1945, in Bellingham, Washington. He grew up in Spokane, Washington, where he graduated from Lewis and Clark High School in 1963. He attended Colorado College for one year, then completed his college work in 1967 at the University of Washington, earning a bachelor of arts degree in history. Following his undergraduate work he entered Harvard Law School, obtaining his degree in 1970. He is also a graduate of the Armed Forces Staff College.

After four years with a private, non-profit education foundation, he entered government service with the Air Force in 1975. Within a few months he began work with the Comptroller of the Air Force, Directorate of Budget, through selection for the "new blood" management intern program. He was initially assigned to the Operating Appropriations Division with specific responsibility for the Aviation Fuels account. In 1980 he was assigned to the Budget Management Division, completing one year in the Budget Programs Office before assignment to the Fiscal Analysis Office. Mr Stuart was appointed Senior Budget Analyst for Budget Execution in that same office in 1983; he became Chief, Fiscal Analysis in January 1988. Mr Stuart managed Air Force reprogrammings, overall budget guidance, congressional appeals, apportionment, obligation and outlay forecasting, budget execution analysis, and compilation of Air Force budgets.

In August 1988 he was assigned to the Deputy Comptroller, Cost and Economics, as chief of the Security Assistance Division. He served in that position with overall responsibility for fiscal aspects of foreign military sales and cooperative international programs, until his current promotion.

His honors include a Juris Doctor Cum Laude and recognition as the first Headquarters U.S. Air Force "Outstanding Civilian Budget Analyst" honoree when that award program began in 1982.



Mr Robert W. Zook

Promotion

Effective in August 1989, Mr Robert W. Zook was selected for the Senior Executive Service and is the Deputy for Fiscal Control, Deputy Assistant Secretary (Accounting and Finance), under the Principal Deputy Assistant Secretary of the Air Force, Financial Management (Financial Management).

Mr Zook was born August 7, 1946, in Bay City, Michigan. After graduating from Central High School in 1964, he attended Delta College and the University of Michigan, earning a bachelor's degree in liberal arts in 1968. He earned a master's degree in business administration in 1975 from the University of Utah. Mr Zook is also a 1986 graduate of the Industrial College of the Armed Forces.

Following completion of military service in 1974, he entered civil service and joined the 86th Tactical Fighter Wing Comptroller's office at Ramstein Air Base, Germany, as a management analyst. After a variety of operating level experience and a change to the budget career field, his overseas tour ended in 1978 with an assignment to Sacramento Air Logistics Center at McClellan Air Force Base, California, as the resource advisor to the Director of Contracting and Manufacturing.

In 1980 Mr Zook rejoined the Comptroller community with a move to Headquarters Air Force Logistics Command, Wright-Patterson Air Force Base, Ohio, working a command operating budget assignment in the Directorate of Budget. A promotion to Chief, Missile and Other Procurement Branch, followed in 1981, where he was responsible for portions of the AFLC investment budget.

In 1982 Mr Zook accepted an analyst position at Headquarters U.S. Air Force, Directorate of Budget in the industrial fund arena with responsibility for assisting with the programming, budgeting, and analysis of Air Force industrial fund requirements. Promotion to appropriation manager for missile procurement budget activity and assignment to AF/ACBOI followed in 1983. An opportunity for additional appropriation experience occurred in 1985 with assignment to AF/ACBID as lead budget analyst for RDT&E budget activities.

Shortly after returning from the Industrial College of the Armed Forces in 1986, Mr Zook was assigned as the division deputy to the Special Programs Office, Budget Management Division, Directorate of Budget, Comptroller of the Air Force, Washington DC. In 1987 he was promoted to chief of the division and served there until his promotion to Director, Budget Management Directorate.

General Officer Actions



Brig Gen Basil H. Pflumm

Retirement

Effective October 1, 1989, Brigadier General Basil H. Pflumm, the Deputy Auditor General and Commander of the Air Force Audit Agency, Washington DC, retired from active military service.

General Pflumm was born March 7, 1938, in Beech Grove, Indiana, and graduated from Cathedral High School, Indianapolis. He received a bachelor of science degree from Butler University, Indianapolis, in 1959 and a master of science degree from the University of Colorado in 1970. He is a certified public accountant and certified internal auditor.

The general received his commission through the Reserve Officer Training Corps program. His initial assignment was to the Air Force Audit Agency with duty at Tachikawa AB JA. He served in increasingly responsible audit positions at Ellsworth AFB SD, Holloman AFB NM, and Royal AFS, Alconbury UK. In June 1970 he was assigned to Headquarters Air Force Audit Agency, Norton AFB CA.

After sering 4 years at Norton AFB, General Pflumm transferred to Andrews AFB MD, where he held various audit assignments, including studies of foreign military sales and Air Force budget execution. In August 1978 he was appointed audit representative to the Commander in Chief, Pacific Air Forces, Hickam AFB HI. General Pflumm transferred to Washington DC in August 1980 and served as the Assistant Auditor General of the Air Force until February 1983.

He was then named Director of Cost and Management Analysis, Office of the Deputy Chief of Staff, Comptroller, Headquarters U.S. Air Force, Washington DC, and assumed his duties as Deputy Auditor General and Commander of the Air Force Audit Agency in July 1984.

The general is a member of the American Institute of Certified Public Accountants, the Institute of Internal Auditors, and the American Society of Military Comptrollers, of which he was the National Vice President—Air Force. He received the Comptroller of the Air Force Outstanding Officer Audit Award in 1976 and was the 1977 recipient of the American Society of Military Comptrollers Outstanding Performance in Auditing Award. His military decorations and awards include the Legion of Merit, Meritorious Service Medal with two oak leaf clusters and the Air Force Commendation Medal with one oak leaf cluster.

General Pflumm is married to the former Dodie Hoss of Indianapolis. They have five children: Theresa, Susan, Jeanne, Mary and Kenneth.



Brig Gen Gerald E. Hahn

Reassignment

Effective October 1, 1989, Brigadier General Gerald E. "Gary" Hahn was assigned as Commander, Air Force Audit Agency; and Deputy Auditor General, Norton AFB CA.

General Hahn was born January 5, 1938, in Tulsa OK. He graduated from Will Rogers High School in 1956 and received a bachelor of science degree in business administration from the University of Tulsa in 1960. He earned a master of science degree in guidance and counseling from Troy State University, Montgomery, Alabama, in 1972. General Hahn completed Squadron Officer School in 1964, Air Command and Staff College as a distinguished graduate in 1973, Professional Military Comptroller School in 1975, and the Industrial College of the Armed Forces in 1979.

General Hahn was commissioned through the ROTC program at Tulsa University in 1960. In September 1961 he entered active duty as a data processing officer and later as budget officer at Richards Gebaur AFB MO. In July 1966 he was assigned as Comptroller, Southeast Asia Communication Region, Clark AB PI.

In July 1968 General Hahn joined the faculty of the Squadron Officer School, Maxwell AFB AL, first as a Section Commander, and later as the Scheduling Officer. General Hahn graduated from Air Command and Staff College at Maxwell in 1973. He was then assigned successively as Budget Officer, Chief of Cost Analysis and Programs Branch, and Executive Officer for the Deputy Chief of Staff/Comptroller at Headquarters U.S. Air Forces in Europe, Ramstein AB GE.

General Hahn was assigned to Headquarters U.S. Air Force, the Pentagon, in June 1976. There he served as Assistant Executive Officer and then Executive Officer to the Comptroller of the Air Force.

From July 1978 through June 1979 he attended the Industrial College of the Armed Forces at Fort Leslie J. McNair, DC. He then transferred to Kirtland AFB NM as Comptroller, Field Command, Defense Nuclear Agency. In July 1981 he became Director of Budget, Headquarters Strategic Air Command, Offutt AFB NE.

In July 1983 General Hahn was assigned as the Assistant Deputy Chief of Staff/Comptroller, Headquarters U.S. Air Forces in Europe. He served as the Deputy Chief of Staff/Comptroller from August 1984 to July 1987.

From July 1987 to September 1989, General Hahn was Assistant Deputy Comptroller of the Air Force, Office of the Secretary of the Air Force, the Pentagon, Washington DC.

Lieutenant General Claudius E. Watts III
Comptroller of the Air Force
November 4, 1986 — August 14, 1989
Retires from the U.S. Air Force and becomes President of Citadel



Lieutenant General Claudius E. Watts III, Comptroller of the Air Force, Office of the Secretary of the Air Force, Washington DC, retired from the U.S. Air Force.

General Watts was born September 22, 1936, in Bennettsville SC, and graduated from Cheraw (SC) High School. He received a bachelor of arts degree in political science from the Citadel Military College of South Carolina in 1958, and attended the London School of Economics and Political Science as a Fulbright scholar. The general earned a master's degree in business administration from the Stanford University Graduate School of Business in 1967. He completed Squadron Officer School in 1962, Industrial College of the Armed Forces in 1972, Army Command and General Staff College in 1972, and National War College in 1978. He also completed the program for senior managers in government at Harvard University in 1983.

The general was commissioned through the Air Force Reserve Officer Training Corps program in July 1958 and then attended the London School of Economics and Political Science. Upon completing pilot training at Craig AFB AL in February 1960, he received his pilot wings and then remained at Craig for advanced training. In January 1961 the general was assigned to the 17th Air Transport Squadron, Charleston AFB SC, where he served as a C-124 pilot until September 1965, when he entered graduate school. From December 1967 to December 1968 he served as a pilot with the 12th Special Operations Squadron at Bien Hoa and Da Nang air bases, Republic of Vietnam.

Upon returning to the United States, he served as a tactical air intelligence officer, and then as chief of the Programs Division, Directorate of Plans and Programs, Office of the Deputy Chief of Staff for Intelligence, Headquarters Tactical Air Command, Langley AFB VA. After graduating from the Army Command and General Staff College in June 1972, General Watts was assigned to the Directorate of Doctrine and Concepts, Office of the Deputy Chief of Staff for Plans and Operations, Headquarters U.S. Air Force, Washington DC. While there he served as a plans and programs officer, and as acting chief of the Coordinated Actions Plans Division.

He transferred to Andrews AFB MD in July 1976 and served as Chief of Operations and Training for the 89th Military Airlift Wing's 1402nd Military Airlift Squadron. After completing the National War College in June 1978, General Watts became Assistant Deputy Commander for Operations and, later, Commander of the 438th Military Airlift Group, McGuire AFB NJ. From July 1980 to March 1982 he served as Commander of the 63rd Military Airlift Wing at Norton AFB CA. The general then was assigned as Assistant Deputy Chief of Staff for Plans at Headquarters Military Airlift Command, Scott AFB IL. In October 1983 he became the Deputy Chief of Staff. From September 1984 to June 1985 he served as the Director of Budget at Air Force headquarters. General Watts then was assigned as Senior Military Assistant to the Deputy Secretary of Defense, Washington DC.

General Watts assumed his duties as Comptroller of the Air Force in November 1986, and was promoted to the rank of lieutenant general December 1, 1986. In March 1987 the function of the Comptroller of the Air Force was transferred from Air Force headquarters to the Office of the Secretary of the Air Force as part of the Goldwater-Nichols DOD Reorganization Act.

General Watts also served as Chairman of the Board of the Army and Air Force Exchange Service; Chairman of the Finance and Audit Committee, Morale, Welfare and Recreation Board; Chairman of Finance Committee of the Air Force Aid Society; and a member of the Board of Commissioners, U.S. Soldiers' and Airmen's Home.

General Watts is married to the former Jane Sims of Marianna, Florida. They have two children, Bud and Patti.

Effective immediately after his retirement, General Watts took over the duties as President of the Citadel Military College of South Carolina, his old alma mater.

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Michael B. Donley

Assistant Secretary of the Air Force, Financial Management and Comptroller

(See Back Cover for Biography)

DEPARTMENT OF THE AIR FORCE
WASHINGTON DC 20330-1000

OFFICE OF THE ASSISTANT SECRETARY

MEMORANDUM FOR THE AIR FORCE FINANCIAL MANAGEMENT COMMUNITY

It is an honor for me to serve as the first Assistant Secretary of the Air Force for Financial Management in the newly restructured Air Force financial management organization.

We can look forward to a challenging and exciting future. As the United States shapes and responds to evolving geopolitical and economic conditions, develops new relationships with both adversaries and allies, and shifts and recasts its priorities at home, the Air Force, too, will address many new issues—issues where financial management will be on the leading edge.

To meet this challenge, the financial management community must play a stronger role in supporting the Air Force decision-making process. We must augment our narrow fiduciary responsibilities to include those of an active participant in the planning process. You, as financial managers, will have the opportunity to provide constructive support to informed decision making. In addition, we will carry an even increased responsibility for the stewardship and accountability of Air Force resources.

Our continued individual and corporate commitment to excellence and integrity remain essential to this effort. Together, we will make a difference. I look forward to working with all of you in the weeks and months ahead.

Michael B Donley

MICHAEL B. DONLEY
Assistant Secretary of the Air Force
(Financial Management and Comptroller)

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IN THIS ISSUE

Page

Memorandum for Financial Management Community, by Mr Michael B. Donley.....2
People and Management Control: In Search of Leadership, by Lt Col Martin Dunbar Jr.....4
Taking the Mystique Out of the Dreaded Audit, by Maj John L. Farbo (USAFR).....6
Air Force Comptroller IMA Conference, by Maj William T. Lebo (USAFR).....9
Biennial Budget Process, by Maj David E. Price.....10
Notes from the Deputy Assistant Secretary (Budget), Maj Gen G.W. Larson (SAF/FMB).....13
Notes from the Deputy Assistant Secretary (Accounting, Finance and Banking), Mr John K. Scott (SAF/FMA).....14
Notes from the Commander, Air Force Accounting & Finance Center, Maj Gen Charles D. Metcalf (AFAFC/CC).....15
Application Software Development: Why Does it Take So Long?, by Capt Richard T. Morgan.....16
Notes from the Deputy Assistant Secretary (Cost & Economics), Mr LeRoy T. Baseman (SAF/FMC).....18
Notes from the Deputy Assistant Secretary (Plans, Systems, and Analysis), Mr John J. Nethery (SAF/FMP).....19
Notes from the Auditor General of the Air Force, Mr John W. Boddie (SAF/AG).....20
Notes from the Chief for Enlisted Matters, by CMSgt "Rip" Sewell.....21
Notes from the Colonels' Group, by Maj John W. Bengtson.....22
Notes from the Comptroller Officer Assignments Section, by Capt Patricia C. Cruz.....23
Notes from the Standard Systems Center, by Mr Pat Foley, Director of Comptroller Systems..24
Notes from the Comptroller Training Division, by Maj Keith R. Bell, Chief.....25
Notes from the Professional Military Comptroller School (PMCS), by Maj Kenneth D. Isbell.....26
PMCS Class 89-D Graduates and "Idea Papers"...27
Promotions.....28
Retirements.....29
Senior Executive Service Actions.....30
Best Author Award for 1989.....31
Biography of Mr Michael B. Donley.....Back Cover

People and Management Control: In Search of Leadership

by Lt Col Martin Dunbar Jr

From a PMCS PAPER

I have been in the Air Force for over 17 years and have been recently assigned as a base level Comptroller. However, during my career I have worked for a lot of Comptrollers to prepare myself for my present position and have seen almost every problem imaginable. I have also seen various types of leadership styles which have influenced me and my own leadership style. This article reflects my own personal experiences with Comptrollers I have worked with over the years. This article will not deal with old worn out theories about management but real life examples from my years as a Budget and Accounting & Finance Officer. I will take the best traits I feel have worked and proven to be effective. Being a leader is a tough job. I want to give future Comptrollers a short and concise guide on tangible ways to become a good leader.

Love of People: I know in these days of *Rambo* and other one-dimensional heroes the word "love" seems a little wimpy. But I have found that if a leader shows a little compassion and sensitivity he or she can go a long way in gaining the confidence of their people. Vince Lombardi, the famous coach for the Green Bay Packers who was not mistaken for a wimp, said the following:

> *Mental toughness is humility, simplicity, Spartanism. And one other, love. I do not necessarily have to like my associates, but as a man I must love them. Love is loyalty. Love is teamwork. Love respects the dignity of the individual. Heartpower is the strength of your corporation.*

Love means having to put your feelings on display—not keeping them under raps. Show some emotion! Listen to your people. Take the time to remember something about the people who work for you. You must be sincere. The best leaders are better listeners than talkers because they are trying to listen actively to what a person is saying. Love is being accessible and not isolating yourself from your people.

Trust in People: This has been an over-used phrase used by leaders. You cannot con people for very long. No worker is going to support a leader that does not trust them and people do not like to be conned. You have to be honest and up-front with your people. If you feel you have to use or fool people to get what you want, then you better be good in covering yourself because the workers will always find you out. People in the comptroller business deal with thousands and sometimes millions of dollars. Is it a wise policy not to trust them? I feel you cannot afford not to trust them. I have heard if you take care of your people they will take care of you. I have found this to be true. But you must start with a foundation of mutual trust. Trust means going down to the mat for a person. I had a chance to become a Budget Officer after spending a year and a half as the AFO but the Wing Commander told my Comptroller he did not want me. He thought I could not do the job. My boss stood firm and convinced the Commander that he trusted me and felt I could handle the job. I got the job and to this day that was the turning point in my career.

Educator: Being an educator means having the ability to inspire excellence and commitment. One way of accomplishing this goal is to seek innovative ideas from your people. I had a Comptroller who asked for new ideas all the time. When we came up with a worthwhile suggestion he simply said: *Do it*! If it does not work, so what, at least we tried. He was always pushing us to the limit. He was always volunteering to be the test base for any new idea in the command. He drove us crazy. But the search for excellence was worth all the pain. Our base was the first base in England to have an automatic teller machine, drive in bank, and we were one of the three Comptroller organizations selected to be the first Comptroller squadrons in the Air Force. For our efforts we were rewarded as the *Best Comptroller Organization* for FY 1981. This was quite an honor and it was due to a Comptroller who trusted his people and guided us along to be the best that we could be.

Enthusiasm for the Job: This seems like one of those worn-out terms that is taken for granted. I have to admit that a new Comptroller will have enthusiasm when he starts a new job, but can he sustain that enthusiasm for a whole tour? I know a Comptroller who just loves his job and has not lost his vigor after many years as a Base Comptroller. I tried to figure out his secret and unbelievable staying power. He just loves being the

Comptroller. He saw the beauty in being the main financial advisor for the base. He never misses a staff meeting or appointment. He does not send his deputy if he is available. His secretary does not have to remind him of an appointment because he is always gone before she can remind him. He reviews all Officer Effectiveness Reports and Airman Performance Reports even though he may not be the endorser. He demands to see all new employees regardless of military rank or civilian status. He is not rank conscious and he knows almost everybody in the Comptroller organization by their first name. This is quite an achievement because we have close to 300 people in our organization! This does not mean he is easy and a pushover. He believes in his people and makes it quite plain not to mess with his people without justification or documentation. For his efforts and leadership the Accounting and Finance Office was rated the *Best Accounting and Finance Office* for FY 1983 and his Cost Branch was rated *Best Cost Office* for FY 1986. He is a winner!

Being a Good Coach: I know this sounds a bit odd but think of the best coaches in the sports world—Don Shula, George Allen, Vince Lombardi, and the Wizard of Westwood John Wooten. All these men were able to inspire their teams to greatness. Tom Peters in his book, *A Passion for Excellence*, stated:

> *...people who find and nurture champions, dramatize company goals and direction, build skills and teams, spread irresistible enthusiasm. They are cheerleaders, coaches, storytellers and wanderers. They encourage, excite, teach, listen, facilitate. Their actions are consistent. Only brute consistency breeds believability: they say people are special and they treat them that way—always. You know they take their priorities seriously because they live them clearly and visibly: they walk the talk.*

Being a good coach is simply getting the most out of your people.

I worked for a Comptroller whose predecessor had won awards for being the best in the command and the Air Force. Did he feel intimidated—No! He just continued the winning tradition by treating the people like human beings and displaying genuine care. He was not afraid to take a chance and not afraid of failure. He coached by being positive and had enough confidence in himself to be his own man.

Not Afraid to Get Involved: The best Comptrollers do not have any problem with this area. However, I have known Comptrollers who refused to be bothered because it meant they had to interact with people. Some were just afraid of the confrontation. Some were afraid of failure. I had one boss who never wanted any waves and did his best to appease his superiors. They took advantage of him and our office suffered for his lack of guts. There is no magic in being involved. It just takes hard work and more hard work. But you must have the conviction and integrity in what you are doing. People need to know and care. Putting up unnecessary barriers only leads to the feeling of apathy among the work force. A Comptroller must realize the bottom line starts with people. If he cannot motivate them he is going to be lost. He must roll up his sleeves, get dirty and get involved.

Conclusion

What does it mean to be a leader—you must be clear in your direction. There is no free lunch. You have to work hard to make things happen. Active leadership means always striving to improve, a lack of complacency, and not accepting only good performance. Never stop trying to be the best. The best Comptrollers I have known all have the burning desire to be better. They were never satisfied with their own performance. The process never ends because once you feel you have reached your limits you will stop trying. A Comptroller must give a positive first impression to his people. People like working for a boss who cares about them. A Comptroller must realize the most important financial situations will almost invariably come down to how you treat your people. A Comptroller must have good human relations. Buck Rogers, a former vice president from IBM, summed it this way:

> *I do not think anyone is a born leader. A person who aspires to a high managerial position can develop the necessary skills if he or she is ambitious and dedicated enough. I believe that. But I know you have a head start if you like people and yourself, and adhere to a strong sense of integrity.*



LTC Dunbar is Comptroller/ Commander, 3345th Comptroller Squadron (ATC), Chanute AFB IL. He holds a bachelor's degree in political science from Cal St College, Dominguez Hill, CA, and a master's degree in management from Georgia College, GA. He attended PMCS in 1988 and STTC in 1973. Prior to his present assignment, he was AFO, Air Force Logistics Command, Robins AFB GA, and Budget Officer/Comptroller, Airlift Information System Division (AFCC), Scott AFB IL. Maj Dunbar is a member of the ASMC and AFA.

Taking the Mystique Out of the Dreaded Audit—Are Audits Really Necessary?

by Major John L. Farbo, USAFR

The question is often asked: *Why should we be subject to financial or operational audits or reviews of our records and operations by some probing and questioning outsider?* The answer comes from the very nature of our business—that is, the trust given public officials to administer public funds. As stated by the General Accounting Office **(GAO)**, "Public officials have the responsibility to apply resources *efficiently, economically, and effectively* to achieve the purpose for which the resources were furnished." In addition, we are responsible to both the public and other levels and branches of government for the resources provided to carry out government programs and services. The GAO further requires "Public officials are responsible for *establishing and maintaining an effective internal control system* to ensure that appropriate goals and objectives are met; *resources safeguarded; laws and regulations are followed*; and *reliable data are obtained, maintained, and fairly disclosed.*"

As managers, we obviously would like to think that all of the above responsibilities are totally fulfilled through our managerial talents. Unfortunately, even if we are able to meet the requirements, it's not possible to *objectively evaluate our own operations without personal bias*. It is this lack of operational independence that mandates the third party, the independent auditor, as the necessary liaison between operations and the interested public.

Why do we still feel somewhat apprehensive when an audit is announced? What are those mysterious ingredients that make us uncomfortable, or at least stir those feelings of defensiveness? No one likes to be critized or have faults exposed publicly—it is only human nature to be protective of one's job performance.

Knowing the auditor's responsibilities and expectations should give a new perspective to those unfamiliar with the audit function. As a professional, the governmental auditor is subject to particular standards and guidelines as set forth by such organizations as the American Institute of Certified Public Accountants **(AICPA)**, the Institute of Internal Auditors **(IIA)**, the General Accounting Office **(GAO)**, or the Intergovernmental Audit Forums. The following discussion will address selective requirements as identified in the recently revised *Governmental Auditing Standards* issued by the Comptroller General of the General Accounting Office in July 1988.

The Auditor's Responsibilities

The *Governmental Auditing Standards*, also known as the "Yellow Book," were revised by the Comptroller General of the General Accounting Office in July 1988. These standards are closely modeled after the AICPA's *Statement on Auditing Standards* **(SAS)**, and are divided into five sections. These include the General Standards Field Work Standards, and Reporting Standards for both financial and performance audits. This article will address the General Standards, the supplemental Field Work Standards for financial audits, and the Reporting Standards for financial audits.

General Standards

The General Standards include four provisions for governmental auditing. Specifically, the first general standard is:

The staff assigned to conduct the audit should collectively possess adequate professional proficiency for the tasks required.

The auditors, as a group, must have the skills and knowledge necessary to conduct the audit. They should also be familiar with the government environment, including organization, programs, activities and functions, and the nature of the audit being conducted.

The second general standard is:

In all matters relating to the audit work, the audit organization and the individual auditors, whether government or public, should be free from personal and external impairments to independence, should be organizationally independent, and should maintain an independent attitude and appearance.

Auditors must be independent of the audit area and must maintain impartial attitudes and beliefs while conducting the review. It is also important that knowledgeable third parties consider them independent and impartial. There is nothing that destroys the credibility of an audit more than the perception of possible conflict of interest between auditor and auditee.

The third general standard is:

Due professional care should be used in conducting the audit and in preparing related reports.

Auditors must use sound judgement in establishing the scope, selecting the methodology, and choosing tests and procedures for the audit. Consideration has to be made of the materiality and significance of particular audit areas while

determining the audit risks involved. Such considerations as amounts of revenues or expenditures, the newness or changes within the activity, the adequacy of internal controls, the results of prior audits, or the sensitivity of public perceptions have to be considered in determining the audit procedures.

And the final general standard is:

Audit organizations conducting government audits should have an appropriate internal quality control system in place and participate in an external quality control review program.

Auditors must conduct self-inspections of their own operations, just as any other governmental agency or division. Peer reviews by similar audit groups or external reviews by contracted audit organizations are two methods used to have audit functions analyzed. (Remember—who audits the auditors?)

The Field Work Standards for Financial Audits

The Field Work Standards for Financial Audits include the three Field Work Standards as required by the AICPA and four supplemental standards as identified in the *Governmental Auditing Standards*. The first GAO supplemental standard is as follows:

Planning should include consideration of the audit requirements of all levels of government.

The auditors should plan their work to include all necessary requirements without duplication of effort. This is especially true in those situations where governmental jurisdictions may overlap. **Public Law 98-502**, or *The Single Audit Act of 1984*, is a significant piece of legislation that attempts to minimize the duplication or overlap of federal audits required for state and local governments.

The second supplemental Field Work Standard states:

A test should be made of compliance with applicable laws and regulations.

This standard mandates that auditors design audit steps and procedures that will provide reasonable assurance of detecting errors, irregularities, and illegal acts that could have a direct, indirect, or material effect on the financial statement amounts. Although the audit work does not guarantee the discovery of all illegal acts or contingent liabilities resulting from noncompliance, every effort must be made by the auditor to be aware of characteristics and types of illegal expenditures and acts that would indicate potential problems.

The third supplemental Field Work Standard requires:

A record of the auditor's work be retained in the form of working papers.

Working papers document the work an auditor completes. The auditor uses these documents to write his/her final report and also to identify the situation as it is found. Work papers contain the evidence to support the findings, judgements, and conclusions as well as the objective, scope, and methodology of the audit. In some cases, work papers may become evidence in courts of law for those audit cases required to go through legal proceedings. As such, work papers become extremely important to the auditor and his/her employing agency and require careful, secure handling.

The fourth supplemental Field Work Standard states:

A sufficient understanding of the internal control structure is to be obtained to plan the audit and to determine the nature, timing, and extent of tests to be performed.

This is undoubtedly one of the most important aspects of the audit function. Learning firsthand the controls and balances established by the auditee to administer and manage operations is critical to the entire audit process. Detailed review of internal controls by the auditor and associated risk analysis will help determine the scope and methodology of the audit or inspection.

The Reporting Standards for Financial Audits

There are six Reporting Standards for Financial Audits. The first of these standards, as detailed in the *Governmental Auditing Standards*, is as follows:

A statement should be included in the auditor's report that the audit was made in accordance with generally accepted government auditing standards (GAGAS).

As previously indicated, the auditors are subject to applicable standards in the course of their audit work. This statement should also be qualified in situations where the auditors did not follow an applicable standard. The auditor's scope paragraph must include the applicable standard not followed, the reason(s) for noncompliance, and the known effect this will have on the audit.

The second reporting standard for government financial audits is:

The auditors should prepare a written report on their tests of compliance with applicable laws and regulations. This report...should contain a statement of positive assurance on those items which were tested for compliance and negative assurance on those items not tested. It should include all material instances of noncompliance, and all instances or indications of illegal acts which could result in criminal prosecution.

→

All material instances of noncompliance must be reported as well as cases of illegal acts. Positive assurance consists of a statement by the auditors that the tested items were in compliance with applicable laws and regulations. Negative assurance is a statement that nothing came to the auditor's attention as a result of specified procedures that caused them to believe the untested items were not in compliance with applicable laws and regulations.

The third reporting standard for government financial audits is:

> **The auditors should prepare a written report on their understanding of the entity's internal control structure and the assessment of control risk made as part of a financial statement audit....**

GAGAS requires the auditor to both understand and assess the audited entity's internal control structure, control environment, and accounting systems. The auditors should include assessment of such items as the entity's revenue or receipt process, purchasing procedures, account receivables processing, inventory control, and accounts payable processing. The auditor is required to identify those situations he/she feels are materially weak.

The fourth, fifth and sixth Reporting Standards for Financial Audits are related to the written reports, specifically:

> **Written audit reports are to be prepared giving the results of each financial related audit.**
>
> **If certain information is prohibited from general disclosure, the report should state the nature of the information omitted and the requirement that makes the omission necessary.**
>
> **Written audit reports are to be submitted by the audit organization to the appropriate officials of the organization audited....**

Organizations audited are entitled to receive copies of the final audit report, or at least those audit areas for which they have responsibility. In those instances that prohibit disclosure, the reasons for the nondisclosure must be provided. In addition, the information must be made available to those with a need-to-know basis. Finally, audit reports should be distributed in a timely manner to as many interested officials as is practicable.

The Auditee's Responsibilities and Conclusions

As the auditee, you also have responsibilities that will enhance the entire audit process. As managers, you have the final obligation for providing the necessary checks and balances for fiscal and operational controls. In addition, knowing the professional requirements of the auditor will hopefuly provide added insight as to the *what, where, when, and how* an audit is conducted. The following suggestions are intended to provide you with a possible checklist of operational procedures that will enhance the audit process:

Keep your cool and don't panic at the possibility of an audit...remember those infamous words—*We are the auditors, and we're here to help you.* (Just remember your response too—*We're sure glad you came.*

Keep your operations current. Don't wait for the audit to implement operational changes. Keep an updated organizational chart and current job description for all your assigned personnel.

Ensure your organization maintains proper and adequate operational internal controls. This means proper and adequate separation of duties. Safeguarding and protecting government assets should be the day-to-day watchword!

Cooperate with the auditor(s) and provide whatever data or information they may need in a timely manner. Remember, the quicker they get the information they need, the sooner they're gone.

Don't quibble. When asked a question, answer it to the best of your ability. If you don't know something, say so—don't try to pretend.

Keep a positive attitude. Remember, every audit can do some good (at least it should) in providing helpful recommendations.

Respect the auditor(s). They are working under very demanding and exacting professional standards—just as you are.

Keep communications open and flowing—Nothing disrupts an audit quicker than closed or difficult communications. Keep all your personnel informed of the audit and the results when finished.

Have a good day!



Maj Farbo is an AF reserve officer assigned to the Materiel Management Division at the Air Logistics Center, Kelly AFB TX. He also serves at Fairchild AFB WA. Maj Farbo holds a PhD in education administration from the University of Idaho, an MBA from the University of Montana, and an MPA from the University of Puget Sound. As a civilian, Maj Farbo is the Director of Auditing Services at the University of Idaho. He is a member of the ASMC.

Air Force Comptroller IMA Conference

by Maj William T. Lebo (USAFR)

Approximately 75 Air Force Reservists with duty or primary Air Force Specialty Codes **(AFSCs)** in the comptroller career field gathered at Andrews AFB MD on the weekend of 20—22 October 1989 for an Individual Mobilization Augmentee **(IMA)** conference, hosted by **Major General Richard A. Freytag**, mobilization assistant to the Principal Deputy Assistant Secretary of the Air Force, Financial Management (Resource Management). Attendees represented several major commands, ranged in grade from tech sergeant to brigadier general, and travelled from as far away as the states of Washington and Hawaii. Under the theme *Keeping the Force Informed*, conferees attended sessions on such topical issues in the financial management world as the recent Assistant Secretary of the Air Force (Financial Management and Comptroller) **(SAF/FM)** reorganization in the Pentagon, budgeting and programming issues for the 1990s, and relations with Congress.

Conference events consisted of a mixer on Friday night, a full day of presentations on Saturday, a dinner with a speaker on Saturday evening, and another set of briefings on Sunday morning. Saturday's briefings related to changes in Air Force financial management, followed by the biannual planning, programming, and budgeting system **(PPBS)**, and featured speech topics sequencing from "programs" through "congressional enactment." The Sunday program related to IMA career management.

Saturday morning's keynote speech was delivered by **Mr Joseph P. Popple**, Acting Assistant Secretary of the Air Force (Financial Management and Comptroller). The topic sequence then commenced with **Major General Ronald Fogleman**, Director of Programs and Evaluation at Headquarters USAF, who spoke on *FY 1990/1991 Programs*. **Major General George W. Larson Jr**, Deputy Assistant Secretary (Budget) **(SAF/FMB)**, covered *Air Force Budget Issues*, and **Brigadier General John M. Nauseef**, Deputy Chief of Staff Comptroller for Headquarters Air Force Systems Command, spoke on *MAJCOM Comptroller Issues*. The focus then shifted to Congress with presentations by **Colonel Frank K. "Mick" McKeown**, Congressional Liaison Officer and Special Assistant for Air Force Reserve, Office of Legislative Liaison, and **Lieutenant Colonel James C. Rodenberg (USAF Ret)**, who is legislative counsel for the Reserve Officers Association. Colonel McKeown discussed *Air Force Congressional Activity* while Lt Col Rodenberg spoke on *Congress and the Reserves*.

The Saturday banquet speaker was **Lieutenant General Leo W. Smith II**, who is the Principal Deputy Assistant Secretary of the Air Force, Financial Management (Resource Management) **(SAF/FM)**. General Smith's presentation on *USAF Comptroller Issues* placed the day's varied topics in perspective and touched on national level issues affecting comptrollership of the nation's resources.

Sunday's agenda began with a doubleheader by **Colonel Alec Sawyer**, Director of IMA Management, Headquarters Air Reserve Personnel Center, who first described *ARPC Activities*, and then spoke on *IMA Policy Matters*. **Brigadier General John J. Closner III**, Deputy to the Chief of Air Force Reserve, closed out the weekend's activities with his presentation on the *New Officer Evaluation System*.

The conference was planned *by* and *for* Reservists. General Freytag's staff consisted of **Lieutenant Colonel Gregg Miller**, Reserve Advisor to the Deputy Assistant Secretary (Budget); **Lieutenant Colonel Joseph Wagner**, a budget IMA Reservist; and the Reservists who serve under Mr Wagner in his civilian position as Technical Advisor to the Director of Cost Analysis at HQ AFSC.

Because of the exceptionally supportive comments from attendees, plans are already being discussed for next year's conference.



Maj Lebo is assigned as an IMA to the Comptroller, Space Systems Division, Los Angeles AFB CA, and is attached to the Deputy for Cost Analysis at Headquarters Air Force Systems Command, Andrews AFB MD. He holds an MBA and is a CPA. His civilian position is as a budget analyst for tactical missiles with the Deputy Assistant Secretary (Budget), Principal Deputy Assistant Secretary of the Air Force, Financial Management (Resource Management), Washington DC. He is also a graduate of PMCS and ACSC.

The Biennial Budget Process and Why We Need to Make It Work

by Maj David E. Price

To effectively support growing U.S. national security commitments, the DOD needs continuing programs based on stable funding. A viable biennial budget process is an important step toward stabilizing military planning efforts and strengthening our operational capabilities. Former President Reagan in his 1988 National Security Strategy report stated:

> *I have often emphasized that restoring and maintaining an adequate military balance, and fulfilling our international obligations, requires a long view and fiscal stability. This is not accomplished in a repetitive and topsy-turvy annual budget cycle. We must face squarely the need for multi-year authorizations and appropriations. . .in order to support our national security and international affairs programs more efficiently and effectively.*

There is absolutely no doubt that biennial budgeting is a powerful management tool. The DOD must take full advantage of its benefits.

This article looks at biennial budgeting, and how the process can benefit the DOD. First, some background information on biennial budgeting is provided. This leads into a review of the current DOD process. The specific advantages and disadvantages of the DOD biennial budget system are discussed. The weight of the evidence supports the beneficial nature of biennial budgeting. Finally, several recommendations to enhance the current system are suggested. They include active support for the current biennial defense budget and strengthening the DOD biennial budgeting process.

Biennial Budgeting

Budgeting is a complex process, and therefore, some basic background facts need to be reviewed prior to discussing DOD biennial budgeting in detail. In this section, two different approaches to biennial budgeting are discussed and the history of the current budget process is reviewed.

In the biennial budget the fiscal period is stretched over two years. There are many variations of biennial budgeting; however, they all stem from two basic approaches—the *single biennium* and the *split biennium*. The *single biennium* looks at the two-year budget period as an undivided 24-month fiscal period. Funding is provided for the entire two-year period. This means agencies have a great deal of management flexibility in executing their programs. However, they must also plan their efforts carefully because funding adjustments are not easily accommodated. The *split biennium* looks at a biennial budget in terms of two fiscally distinct periods. This produces a budget every two years composed of two separate 12-month fiscal years. This system is less flexible in execution, but facilitates an off-year budget review since funds for the second year of the biennium cannot be obligated until the second fiscal year is underway. The current DOD budgeting system is a split biennium budget submission.

Because the power to levy taxes and appropriate public funds belongs to the Congress, the key to biennial budgeting is the willingness of Congress to authorize and appropriate funds for two years at a time. Annual authorization and appropriation is the current practice; however, Congress has been looking at legislative initiatives to establish a government-wide biennial budget system since 1977. In 1985 the Nunn-McCurdy amendment to the FY 1986 Defense Authorization Bill **(Public Law 99-145)** directed the DOD to submit two-year budgets beginning with the FY 1988/FY 1989 fiscal periods. This requirement was strongly supported by DOD and endorsed by a number of influential public and private groups.

In January 1987 the President submitted a biennial defense budget for FY 1988/FY 1989, as required by P.L. 99-145. Unfortunately, the Congress did not authorize or appropriate a two-year defense program. Nevertheless, former Secretary of Defense Carlucci reaffirmed DOD support for the biennial budget process in his FY 1989 Annual Report to the Congress. The report stated: *We plan to continue our two-year cycle of planning, programming, and budgeting defense requirements. . .and will submit a biennial defense budget for FY 1990/FY 1991.* In January 1989 the President submitted a two-year defense budget as promised.

Advantages

The DOD remains strongly committed to a biennial defense budget, based on the obvious advantages of a two-year budget cycle. These benefits include increased program stability, a more efficient internal budget process, and additional time for top level decision making and oversight activities.

Commanders and program managers at all levels need program stability to effectively execute their responsibilities. Program stability contributes to the reduction of overall program cost by facilitating long-range planning, firm development schedules, and steady production rates. A biennial budget lays the foundation for this program stability. A stable two-year funding commitment increases the economy and efficiency of major procurement programs. Increasing the size of order quantities makes the purchase of major systems and bulk materials more economical. The ability to negotiate firm contracts for two-year production runs attracts new contractors into defense-related industry. Increased competition inevitably results in more economical pricing, more efficient production, and in the long run a stronger defense industrial base. A two-year budget enactment would also provide field commanders and operational level program managers the flexibility to increase order quantities and extend periods of performance on local support contracts. The evidence clearly shows that resource stability can improve efficiency and generate cost savings at every level within the department.

An efficient budget process is necessary for financial management control of any large organization. The Planning, Programming, and Budgeting System **(PPBS)** was designed to fulfill this role within the DOD. However, in recent years the time constraints associated with an annual budget cycle have forced the DOD to cut some phases of the process. A major advantage of the biennial budget process is the additional time available for thoughtful planning, programming, and budgeting decisions. According to the President's Blue Ribbon Commission on Defense Management (Packard Commission): *A biennial budget process...would promote stability by providing additional time to do a better job—to think through military planning options, to evaluate results of current and prior-year execution of the defense budget, and to ensure that each phase of the cycle has the attention needed.* In particular, the Packard Commission cited the need to spend more time on the programming phase of PPBS. The extra time is needed to ensure that defense programs are adequately developed and support overall defense requirements. The DOD concurs with this assessment and has established a complete internal structure to support a two-year budget process. The new Biennial PPBS **(BPPBS)** cycle institutionalizes a more efficient defense budget process based on the Packard Commission recommendations.

Finally, the biennial budget process allows Congress and senior members of the Administration more time for decision making and policy oversight activities. An annual budget cycle forces Congress to undertake the process of budget review, authorization, appropriation, and reconciliation with little realistic hope of meeting its own deadlines. The result is that government agencies must operate under Continuing Resolution Authority for extended periods of time almost every year. A biennial budget cycle adds valuable months to the process. This would benefit both the Administration and Congress by providing additional time for thoughtful decision making and adequate policy oversight. The Packard Commission agrees. Its report to the President states:

> *A two-year defense budget cycle could allow the Executive and Legislative Branches of the government to spend one of the two years on a necessary, but generally ignored, evaluation process. It should help...Congress to stick to its deadlines and schedules. Having spent a year reviewing ongoing activities, Congress should be able to begin earlier and move faster in the appropriation year.*

Limitations

Disadvantages exist that must be considered. Budget estimates are generally less accurate when forecasted for a longer period of time, and the ability to respond to changing circumstances is limited to some degree.

In the DOD this problem is mitigated by the significant experience in formulating extended program budget estimates. The PPBS process has always been based on the Five-Year Defense Program **(FYDP)**, and under the new BPPBS the defense program will be expanded to six years **(SYDP)**. This will allow the DOD three full biennial budget cycles to refine program budget estimates prior to their formal submission to Congress.

A closely related issue is whether a two-year budget can adequately deal with a changing defense environment. A successful defense budget must fund programs that implement current national policy decisions and deal with current threats. Opponents of biennial budgeting believe that two years is too long to operate the DOD without a formal program budget review—given the rapidly changing political and economic circumstances experienced in today's world. The Packard Commission studied this criticism and concluded that a biennial budget could meet national defense requirements even when changes are necessary. The Commission's report stated:

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The Biennial Budget Process and Why We Need to Make It Work . . . (Continued)

One of the major arguments against biennial budgeting is that it builds too much inflexibility into the system. National security objectives and priorities, however, ordinarily do not change appreciably from year to year, nor should military strategy or the military force structure change radically over a two-year period. In addition, the appropriate tools needed to make any changes required in the second year of the execution are already in existence. Current reprogramming, supplemental, and budget amendment procedures are more than adequate to address the need.

The most significant impediment to biennial budgeting is Congress' failure to support a biennial defense budget with *both* two-year defense authorization and appropriation acts.

Many leaders in both the Executive and Legislative Branches support biennial budgeting, but they have been unable to agree on an implementation plan. The result is that efforts to implement a two-year defense program continue to fizzle out. No matter how significant the benefits of biennial budgeting are, they cannot be realized until political leaders in the Administration and Congress agree to work together on implementation. Obviously, the DOD cannot solve this problem alone; however, it can take an active role in promoting the benefits of biennial budgeting.

Recommendations

The DOD needs to take three specific actions. First, the current biennial defense budget should always be presented as a single integrated budget program request. In addition, the inherent benefits of program stability and associated efficiencies and savings should be emphasized at every opportunity, especially in testimony before the Congress. Second, the DOD must work within the current biennial budget legislation to develop an operational biennial PPBS structure. This will allow the DOD to take full advantage of a two-year budget system when the Administration and Congress finally agree on implementation procedures. Third, the DOD should identify potential savings associated with a two-year authorization and appropriation process. This information should be submitted as part of the Secretary's Annual Report to Congress. These three actions will help establish an ongoing biennial budgeting process which will, in turn, encourage political leaders to support the concept.

Summary

Even with budget estimating limitations and the need to occasionally make budget program adjustments, it is widely accepted that biennial budgeting can make DOD operations more efficient and economical. It saves money and increases efficiency by creating a more stable defense program. A biennial PPBS process allows time for thoughtful budget formulation and evaluation within the DOD. Additional time also means that both the Administration and Congress can refocus their efforts on decision making and oversight activities. For these reasons, the BPPBS process must be retained and matured if the DOD is to generate support in the Congress for two-year authorizations and appropriations. In this period of fiscal constraints the DOD must strongly endorse the biennial budget concept, make it work, and sell it to Congress and the American people.

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NOTES FROM THE:

Deputy Assistant Secretary (Budget)

Maj Gen G.W. Larson, Jr, Deputy Assistant Secretary (Budget) **Autovon 225-1875**

Current Budget Status

As you are all aware we are in the second year of a biennial budget cycle. However, the new administration decided to submit a "new" FY 91 Amended Budget Estimate Submission **(ABES)** in this off-POM year. We took maximum advantage of the opportunity by conducting a number of exercises to ensure the Air Force program was solid and could withstand the thorough scrub it is getting during the OSD Budget Review. The Budget Operations Directorate conducted a disconnect exercise to fix Operation and Maintenance **(O&M)** programs which were not executable at the budgeted level of funding and to validate the pricing of all O&M programs. The Budget Investment Directorate led a corporate summer review of the pricing of all RDT&E and procurement programs and also adjusted the programs to the level of their expected execution performance. After the reviews by the appropriate directorates, we repriced military and civilian personnel and flying hours on the basis of updated strengths, rates, and consumption factors. Through the budget exercises we conducted, and the programming exercises which preceded them, we built a balanced program which allocated resources to the Air Force's top priority programs. At the same time, we assured all programs in the budget had adequate resources for execution and were correctly priced. In short, we did everything possible to take away easy budget reductions based upon pricing errors and execution trends, in the hope that a defensible ABES would result in programs being reduced or eliminated rather than simple, nonprogrammatic funding reductions being made. Based on what we are seeing, we are not optimistic about the outcome of the OSD budget review. Our collective efforts may have had limited impact. Congressional reductions to our FY 90 program, still unresolved at this time, coupled with the reductions we are seeing in Program Budget Decisions **(PBDs)** and Defense Management Report Decisions **(DMRDs)**, are going to result in a significantly reduced obligation authority. The program and nonprogrammatic reductions will be painful. Some programs which remain may not be fully executable.

From the perspective that affects most of you directly, Operation and Maintenance, we've worked on three fiscal years almost simultaneously—FY 89, FY 90, FY 91. The continuing actions and coordination of Air Force comptroller personnel everywhere made this past closeout one of the most successful ever. Despite late congressional passage of a foreign currency reprogramming, you were able to "wringout" the O&M appropriation in good fashion. The combination of "wringout" and reprogramming permitted last minute distribution of additional funding which helped the commands better posture themselves for FY 90. Many thanks for your superb efforts. Let's continue to work just as diligently in the days ahead.

FY 90 promises to be a very challenging year for the Air Force and the AF financial management community. This fiscal year is off to a slow start because Congress has not passed a Defense Appropriations Bill. As a result, the federal government is having to conduct essential operations under a Continuing Resolution Authority. Compounding the uncertainty lies the spectre of Gramm-Rudman-Hollings **(GRH)** sequestration. We still do not know if GRH will become a year-long reality. Since the balance of our O&M reserve will likely not cover the nonprogrammatic congressional reductions or sequestration you should be posturing to execute at some level below your initial direct planning number.

The FY 91 O&M ABES submission of $24.3B reflected continuing efforts to recover from FY 88 congressional actions and represented 2.5 percent real growth from FY 90. The amended submission stressed fixing the following infrastructure, maintainability and people programs: Civilian Personnel—Funds were added to finance programmed end-strengths at an Air Force average utilization rate of 96 percent. Base Support—Over the last several years, the BOS/RPM accounts have taken several nonprogrammatic reductions during the PBD and congressional cycles. The ABES plus up in BOS reflected a commitment on the part of Air Force leadership to help "fix" this broken program. RPM funding was increased in an effort to slow BMAR growth. Medical Ops—Funding was increased to cover the projected growth in the CHAMPUS requirement for FY 91. MWR—Funding and end-strengths were added to cover Category A and Category B civilian spaces authorized by Congress to be funded out of appropriated funds.

Base Level Accounting and Reporting System (BLARS)

BLARS provides an excellent opportunity to redefine and modernize the Air Force accounting structure as a part of the overall Air Force financial management structure. The current accounting structure is not flexible enough to meet the ever-increasing demands for financial information from the actual accounting data. Current accounting systems evolved from the inception of the Air Force in 1947 with short-term patches and additions. The BLARS project is the opportunity to reevaluate the total Air Force accounting system to ensure the needs of the Air Force financial management community are met.

The budget input to the BLARS requirements is a request for improvements in the accounting classification structure for a more generic structure that will allow the tracking of Air Force programs from program/budget formulation through budget justification and execution. Much work remains to be done as the BLARS continues to move toward implementation. With a continued partnership among SAF organizations, AFAFC, MAJCOMs and installation activities, BLARS will result in an extremely successful program accomplishment.



NOTES FROM THE:

Deputy Assistant Secretary, Accounting, Finance and Banking

Mr John K. Scott, Deputy Assistant Secretary, Accounting, Finance and Banking **Autovon 227-9578**

Federal Managers' Financial Integrity Act. (FMFIA) The time is appropriate in this year of fiscal constraint to talk about one of the government's lesser known conservation programs. . . conservation practiced in the form of internal controls aimed at safeguarding funds, property and other assets against waste, loss, unauthorized use, or misappropriation. Congress has long emphasized the merits of good management and in 1982 passed **Public Law 97-255**, known as the *Federal Managers' Financial Integrity Act*. Briefly, the law calls for the establishment of a system of internal accounting and administrative controls, an annual evaluation of the system and a compliance report on how the system is working.

Statement of Assurance. The compliance report has come to be known as the *Statement of Assurance* and includes disclosure of any material weaknesses in the internal control system, together with plans and a schedule for corrective action. Also included in the report is a special section on whether the agency's accounting systems conform to the principles, standards, and related requirements prescribed by the Comptroller General. The Secretary of the Air Force and the secretaries of the other military services and heads of DOD components report annually to the Secretary of Defense. A consolidated DOD Statement of Assurance is then prepared and sent to the President and the Congress.

Fiscal Year 1989 marked the seventh year of Air Force compliance with the **FMFIA**. Over this time, we have reported 53 material weaknesses of which 44 have been corrected. All but one of the open material weaknesses are scheduled for correction in Fiscal Years 1990 or 1991. The remaining one deals with loading a database of weapons system data into a management information system and will not be completed until FY 1993.

On the accounting side, the Air Force reported that 9 of 12 accounting systems are in substantial conformance with Comptroller General requirements. Planned corrective actions on the three nonconforming systems are scheduled to be completed by December 1991.

Weakness Tracking System. During FY 1989, the Air Force tracked 17 open material weaknesses that were reported on the previous year's *Statement of Assurance*. Of this number, 9 had targeted closing dates in FY 1989. The Air Force successfully completed corrective action on all of these weaknesses. In addition, two weaknesses scheduled to close in the outyears were advanced to FY 1989 and completed, and one material weakness was merged with another having similar corrective milestones. Achieving 100% of the scheduled closure actions during FY 1989 was made possible by an aggressive tracking system throughout the *Internal Management Control* **(IMC)** network and a commitment on the part of the Air Force to the continued success of the program.

Institutionalizing the Program. Much effort continues to be expended in institutionalizing the program among managerial personnel. A network of internal control coordinators is maintained throughout the Secretariat, Air Staff and major command organizations, as well as other separate reporting elements. During Fiscal Year 1989 a special awareness effort was begun to accentuate program goals and responsibilities. A variety of actions contributed toward making the program become a more integral part of management practice. Air Force headquarters emphasized FMFIA objectives in frequent communication with its internal control network and provided instructional and reference material to field organizations. Major commands continued to display initiative and support: Several have promulgated their own supplemental regulations to **AFR 15-1**, others have issued their own five-year management control plan, formed command-wide steering or oversight committees, and publicized the program through weekly activity reports and newsletters.

Internal Management Control Training. The Air Force has not employed a central training program. Instead, training has been carried out by major command organizations according to their individual needs, and tailored to the characteristics of their mission operations. During FY 1989 all major commands reported that training of personnel in the IMC program was accomplished. This training ranged from attendance at formal training courses to reviews of regulatory guidance and on-the-job training. Several commands held central training workshops where internal control was a routine part of the course material. Other commands provided training to unit managers as a part of orientation to their new job assignment.

Improvements. A long-standing but informal objective of the IMC program is to find ways to make it better. The program, with its renewed focus, has received a critical top-down review and assessment aimed at more effective and efficient operations. Procedures and regulations were reviewed, training programs were examined, and on-sight program evaluations were conducted at field locations. As a result of their reviews and lessons learned during the past several years of program implementation, plans were formulated to centralize and strengthen program administration and establish a uniform and comprehensive training curriculum. These proposals are being evaluated by senior management in anticipation of significant and measurable program enhancements.



NOTES FROM THE:

Commander, Air Force Accounting & Finance Center

by Maj General Charles D. Metcalf **Autovon 926-7461**

CHAMPUS. Recently the Air Force Accounting and Finance Center (**AFAFC**) assumed the responsibility for accounting and disbursing functions associated with the Air Force portion of the Civilian Health and Medical Program of the Uniformed Services (**CHAMPUS**). [Program management responsibilities continue to reside with the Air Force Surgeon General.]

These responsibilities were transferred from the Air Force District of Washington (**AFDW**) office in the Pentagon and include receipt and distribution of funds, processing of billings received from the Office of CHAMPUS (**OCHAMPUS**), processing payments to OCHAMPUS, preparation of Status of Funds and Cash Accountability reports, and preparation of management information and reports for OCHAMPUS, Air Force Budget, and Air Force Surgeon, as required.

The primary objectives for transferring these functions to AFAFC were to streamline the billing and payment process and to expedite the reporting of outlays in the Air Force accounting system. AFDW does not have a disbursing office, so actual payments were made by Bolling Air Force Base. This resulted in By- and For- others payments, causing delays in outlay reporting. Under the new system, the By- and For- others transactions have been eliminated, and both the payment and outlay reporting are streamlined.

OCHAMPUS is located near AFAFC, at Fitzsimons Army Medical Center in Aurora CO, and already receives its computer support from AFAFC. This move of CHAMPUS responsibilities from AFDW to AFAFC is another example of working smarter today for a better Air Force tomorrow.

Joint Service Software. The Army and Air Force agreed to use standard software to pay both active and Reserve component members. Today, the Army and Air Force use similar computerized military pay systems to compute military pay and entitlements for each individual member. Each service is responsible for maintenance of their respective military pay systems. In June 1988, the Under Secretary of the Army ordered a comparison study be made of Army and Air Force military pay systems to determine if they could use the Air Force software to pay Army personnel. Army conducted an in-depth study starting in June 1988 to determine the feasibility of using the Air Force military pay systems to pay active duty and Reserve forces. Because several advantages were identified in adopting the Air Force systems, such as improved service, lower operational costs, and a huge cost saving in development tests, the Army decided in September 1988 to transition to Air Force pay systems.

Standard software will be jointly maintained by Army and Air Force personnel at the Air Force Accounting and Finance Center (**AFAFC**) in Denver. Interfaces unique to the Army will continue to be maintained at the U.S. Army Finance and Accounting Center (**USAFAC**) in Indianapolis. The Army will operate (at USAFAC) ADP hardware compatible with the Air Force system. Army will change its military pay input procedures to interface with Air Force software. During the intial operation, Army finance and accounting offices (**FAOs**) will input personnel transactions. Subsequently, the Army personnel system will be modified to provide direct input as is currently done in the Air Force. All check payments and related documentation for Army active and Reserve component personnel will be centrally processed at USAFAC. Plans are being developed to have training teams, consisting of Army and Air Force technicians, accomplish the Army's conversion at its 86 FAOs. Joint Service Software, scheduled for implementation in mid-1991, has significant benefits to the Department of Defense. Centralization for improved efficiency and effectiveness is important for the continued success of financial management systems.

Law Sets Limit on Cashing Federal Government Checks. The Department of the Treasury has announced a new policy regarding cashing checks issued by the federal government.

Public Law 100-86, the *Competitive Equality Banking Act*, was signed into law on 10 August 1987. Title X of this law, sometimes referred to as "Limited Payability," reduces the time permitted for cashing Treasury checks, initiating claims, and replacing Treasury checks. Beginning 1 October 1989, all checks must be negotiated (cashed) within 12 months from the date of issuance. As a reminder of the limited life, all checks issued from 1 October forward will carry a legend **Void After 1 Year** between the numeric amount paid and the official signature. Checks issued prior to 1 October 1989 must also be cashed at a financial institution no later than 30 September 1990.

The new law allows a one-year period during which a claim concerning a lost or stolen check may be filed. In turn, the Treasury Department has 18 months to begin recovery of funds from a financial institution if a check has been negotiated over a forged or unauthorized endorsement.

A claim against the entitlement or liability that generated the release of a government check has not changed and continues to run for 6 years and 3 months. Although the new law sets a time limit on cashing a check, it does not affect an individual's entitlement to payment. Contact the Air Force accounting office from which the check was paid to file a claim. If the claim is valid, a replacement check will be issued for you.

According to the U.S. Treasury, the federal government issues approximately 500 million checks annually, valued at more than $600 billion. There are approximately six million uncashed government checks held by the public that are one year old or older, with a total value exceeding $2.5 billion.

Application Software Development:

Why Does It Take So Long?

by Captain Richard T. Morgan

One of the big questions with the Comptroller community is why does it take so long for new systems such as the *Command Budget Automated System* **(CBAS)** to be developed and implemented. I had the same question in mind until I joined the CBAS development team here at Gunter and learned the answer.

Fast and slow are measures of speed. We make a determination of something being fast or slow by comparing it to a familiar standard. Many of us in the comptroller business have experienced the development of a system on a micro or minicomputer for use by a single unit or command. We use this as our measurement guide for computer systems development. Each comptroller function usually has its computer "Wizard" who does the organizational systems development work. The "Whiz" is informed of a need, usually verbally—he then talks with the users about what is needed and hammers out computer code in a few days. He and the user try the program out and as errors are identified corrections are made. Once the program is debugged and is working, he moves out to the next project. Documentation consists of a program printout and a few handwritten notes on how to run the program. This is a very simple process and does the job for a single user. However, this is far from the effort required to field a major worldwide system and is not a fair measurement of standard system development.

When a system is developed for use Air Force-wide, it must provide for the needs of every user when it is released by the Standard Systems Center **(SSC)**. This is no small task. Let's consider flying hour cost modeling, a **CBAS II** requirement we developed, as an example. There are four distinct ways in which the MAJCOMs cost their flying hours depending on the commands internal organization. Our standard system must provide for each of these methods. The scope of the requirement has a definite correlation to the time required for the project to move through the development process. This development process has five major phases: conceptual, definition, design/development, testing, and deployment/operation. Each phase has specific actions, formal reviews, and documentation that must be accomplished before the project can move into the next phase.

Concept

The whole process begins with a requirements statement. This is generally prepared in the form of an **AF Form 3215**, *Communication-Computer System Requirement Document* **(CSRD)** and submitted through channels to the SSC. The requirements statement is usually prepared and submitted by a functional Office of Primary Responsibility **(OPR)**. The functional OPR for budget systems is **AFAFC/CWB**. This begins the conceptual phase. Each area of expertise within the SSC (hardware, software, communications, etc.) reviews the requirement. In addition to the technical issues, funding and manpower requirements are also reviewed. This review produces several documents which describe, support, justify, and approve the project. The first of these is the Program Decision Package. This document is the vehicle for placing the requirement in the Program Objective Memorandum for funding. A Communication-Computer Systems Directive is prepared to document project approval. A Communication-Computer System Program Plan is also prepared to describe in detail the manner in which the project will be accomplished. The conceptual phase ends with the Initial Requirement Review and the requirement document is baselined.

Definition

At this point a Functional Description **(FD)** is required. This document describes in detail the specific processes that the new system must accommodate. The FD is normally drafted by the functional OPR and finalized jointly with the SSC development representatives after all issues/questions have been addressed and resolved. The FD and formal program planning documents are utilized to identify resource requirements and develop schedule projections, all of which are then subjected to a corporate review. This review baselines the FD. When the FD is baselined, the definition of what the customer needs is approved, and the means by which the requirement will be satisfied is established. The baselined FD will guide all further project design and programming effort. This is one of the most critical phases of system development.

Design/Development

Following baselining of the FD, the design phase begins. The development team consists of a program manager, systems and functional analysts, and programmers. The program manager usually has a programmer analyst background and will manage all aspects of the system throughout its entire life cycle, cradle to grave. The systems analyst is normally the senior programmer/analyst and is responsible for the technical design of the system. The functional analyst is an expert in the functional area that this system will support. His job at this phase is to interpret the

FD for the systems analyst and to work with the OPR in resolving any further technical issues/questions. Ultimately, all decisions on hardware and software rest with the program manager. The team develops detailed system and database specifications. The system and database specifications become the blueprint for development of the actual system that will meet the needs stated in the user requirement **(FD)**. This phase ends with a formal System Design Review which validates and approves the system specifications. Imbedded in this review process are collateral organizational issues/concerns: site-by-site configuration sizing to ensure the proposed system will function on available hardware when delivered, communications resources and protocols, standards compliance, interface considerations, and security issues and recovery procedures are adequate, etc.

The project then progresses to the development phase. During this phase the program code and documentation are produced. The system analysts develop program specifications for each required program. The FD specifies the processes that must be accomplished. The systems analyst ensures the design criteria/methodologies contained in the overall system specifications are converted into comprehensive detailed program specifications. The completed specifications are given to the programmers as direction in creating program code. Besides the program specifications and application programs, the systems analyst is also responsible for the preparation of program maintenance manuals, implementation procedures, training plans, operations manual, test plan and application source, and database configuration control. The functional analyst must test each program to ensure it produces the end result prescribed in the FD. He is also responsible for writing the users manual, building the test data and functional test scenarios, and the final validation of all system products. It should become obvious at this point that the time-consuming part of the whole process is preparing test data, creating all the required documentation, and reviewing/validating test results. The programmers are the unsung heroes who spend hours in front of their terminals developing the program code and performing individual unit testing of each program. This phase ends with a formal Product Verfication Review. The functional OPR participates in this review and verifies that the system fulfills the requirements contained in the FD.

Testing

The project must now undergo thorough independent testing. This is accomplished during the Qualification Test and Evaluation test phase by the SSC quality assurance personnel. They work with the development team to put the system through its paces. As many different conditions as possible are created to ensure the system can accommodate them, and all system output products must be produced and undergo a validation to ensure their accuracy. In addition, all documentation is subjected to a similar review to ensure clarity and compliance with standards. This testing is done in two phases; the first, qualification test and evaluation (QT&E I) is conducted at Gunter. The second phase, qualification test and evaluation **(QT&E II)** is an actual field test at selected locations using live data. The development team must prepare a formal test plan for both phases. This becomes a part of the system life cycle documentation and directs the testing efforts. If errors or problems are identified during the testing, they must be fixed, and the testing and independent validation reaccomplished. Test results and performance data from both QT&E I and QT&E II are then subjected to corporate review during the System Validation Review **(SVR)**. The software cannot be released to the field until it has been thoroughly tested and found to be as error-free as possible, and approved via the SVR.

Implementation/Operational

After testing the system moves into the final (operational) phase. It is delivered to the field, installed on the hardware, and put into operation. The development team usually oversees this process and provides initial training for the users. This can be as simple as preparing a few written instructions to supplement the users manuals or as complex as preparing a formal training program. Life-cycle maintenance and modification are accomplished in this phase. Even though maintenance and modification are considered part of the operational phase, a major system change must go through the same steps described above. The development team membership is normally reduced after the system becomes operational, but it is never completely disbanded until the system is no longer used.

As you can see, there is a lot involved when you develop a standard system. The program code is really only a small part. Many hours are spent refining user requirements, preparing the documentation, and testing the end product to ensure it will do the job it was intended to do. Shortcuts lead to systems that won't do the job. Now having explained the development process, are we really taking too long to build systems?



Capt Morgan is the Comptroller at Air Forces Iceland. He holds a bachelor's degree in business management from the University of Maryland. He is a graduate of Squadron Officer School and the Comptroller Staff Officer Course. Prior to his present assignment, he was Command Budget Automated Systems Increment II Team Chief within the Budget Systems Branch, Directorate of Comptroller Systems, Standard Systems Center, Gunter AFB AL; a budget analyst at HQ Air Force Reserve, Robins AFB GA; a budget officer at Andrews AFB MD; and had various budget assignments during his 16 enlisted years.



NOTES FROM THE:

Deputy Assistant Secretary, Cost & Economics

Mr LeRoy T. Baseman, Deputy Assistant Secretary,Cost & Economics **Autovon 227-5311**

The Cost community shares the same challenges faced today by all of the Air Force Financial Management family. We must adapt our organization, resources, and priorities to the demands of a rapidly changing world, both at home and abroad. Our objective is nothing less than to do more of some things better, de-emphasize or eliminate those things with decreasing marginal utility, and add new responsibilities, all in an environment dominated by decreasing resources. This is a formidable task, but one that can and will be accomplished.

The *Defense Management Review* **(DMR)** and, more directly related to the Cost community, the *Financial Management Review* **(FMR)**, are the two most prominent "engines of change." Many of you have contributed your ideas to our deliberations of the issues addressed within the **DMR** and **FMR**. We have considered and will always welcome your inputs.

You can be assured we are pursuing our consideration of these issues at a cautious and deliberate pace. For this reason, we have not come to closure on all of the cost issues involved. What follows is a very brief summary of our thinking on some of the major FMR issues affecting cost. It is in no way complete but does give you some insight into where we probably will be heading.

★ **Determine Efficient Cost Analysis Organization.** Most of you are familiar with the continuing debate over the future of cost (management) analysis, particularly at base level. And you are probably conversant in the pros and cons of all the many alternatives considered in the past; they won't be repeated here. We haven't settled on a final alternative, but we are fairly certain some organizational changes will be implemented.

★ **Develop New Methods to Apply Technology.** The Air Force Cost Center has several ongoing developmental efforts aimed at the utilization of expert systems and artificial intelligence. These will be strengthened and expanded.

★ **MWR Financial Management.** The Financial Management organization at all levels will become much more actively involved in MWR activities. While the exact nature of that involvement has not been decided, there is no doubt the financial management oversight responsibility, as required by public law, will be shouldered and executed.

★ **Commissary Financial Management.** Our exact new role in commissary management is under active study. While not equating to that of MWR, we envision some assumption of enhanced financial management oversight by the FM world.

★ **Decision Support for the Secretary of the Air Force.** We are evaluating the requirements and costs of a senior level Secretariat and Air Staff management information system **(MIS)**. With no additional resources, our objective would be to develop and operate an MIS based on existing data systems and software programs.

★ **Independent Cost Analysis (ICA) Responsibilities.** The entire ICA process will be changed for the better. ICA's performed in the field will concentrate on the "analysis" in ICA's, e.g., risk and uncertainty and significant cost drivers will be analyzed in depth in lieu of a complete second estimate. The costly ICA review process is already undergoing change. We will go from eleven "briefings" today to four "evaluations" in the future.

★ **Changes in Support to System Program Offices (SPOs).** We believe we can make a contribution to system program management through the development, testing, and implementation of new cost tools and techniques for use in program control. We will provide these improvements to the acquisition process, primarily through the Air Force Cost Center.

These are forces of great change and great challenge! We have a unique opportunity to make significant contributions to the management of the Air Force of the future. All of us in leadership roles pledge our allegiance to the challenges ahead and ask you to join us in this march into tomorrow!



NOTES FROM THE:

Deputy Assistant Secretary (Plans, Systems, and Analysis)

Mr John J. Nethery, Deputy Assistant Secretary (Plans, Systems, and Analysis) **Autovon 227-9992**

Assistant for Comptroller Support

In November 1989, the Air Force Comptroller Management Engineering Team, assisted by the Assistant for Comptroller Support **(SAF/FMPC)** and the Deputy for Cost Analysis **(SAF/FMCC)** from the Secretariat, and Air Training Command Comptroller representatives completed the base-level automated systems functional review module, resulting in two positions being earned for comptroller offices. For those organizations with 62 or more terminals an extra position was earned. The results of this module will be included with the cost functional review final report.

During the past two months this office, in compliance with the Financial Management Review Action Plan, undertook the following taskings that especially impact the field-level comptroller organizations:

★ Development of an Air Force-wide database to track manpower authorizations, both inside and outside the comptroller functional account code **(FAC 15XX)**, which revealed 25% (4,798) of the comptroller authorizations being located outside of **FAC 15XX**.

★ Development of a *white paper* that argues for a more effective placement of the comptroller in the wing/base organization structure.

★ Analysis of the manpower growth of 5.76% over the last 10 years.

Wartime planning issues continue to evolve with the conclusion of the comptroller **FORSIZE 90** sourcing workshop led by the Comptroller Plans Office at the Air Force Accounting and Finance Center **(AFAFC/CWX)**. This workshop culminates the most intensive and corporate effort to date in identifying comptroller wartime tasks (over 6,000 positions) and their associated sourcing. Comptrollers are reminded that a wartime mobility tasking is the strongest justification, under AFR 26-1, for retention of military authorizations.

As for long-range planning, it should be obvious to most people that the future is being shaped everyday by geopolitical and economic events. As this office does its part to assess the follow-on impact of these events, especially the future roles, missions, and makeup of comptroller organizations, it looks forward to your continued active support and participation.

Director of Technology and Plans

Financial Management Systems Modernization. The Air Force currently has 20 ADP modernization projects under development which will significantly enhance Air Force financial management capabilities. Major efforts include the Air Force Standard Automated Pay System **(AFSCAPS)**, which is operational at all 191 Air Force and Air National Guard payroll offices. The Centralized Civilian Pay System **(CCPS)** is currently in design review with anticipated full operation in September 1991. The Life-Cycle Military Pay System **(LCMPS)** is a long-term Joint Uniform Military Pay System **(JUMPS)** modernization effort which the Army will also use, with some modifications. The Base Level Accounting and Reporting System **(BLARS)** *Phase I* has been completed with the development of a functional description, and the *Phase II* program office has been created and is proceeding with the development effort. **System 2200** and Command Budget Automated System **(CBAS)** improvements are on track.

The overall status of our development efforts can be characterized as excellent. The high quality of overall Air Force automated information systems development was recognized during the congressional review of the FY 1990 budget. The Army and Navy received ADP resources cuts of $269.9M and $193.2M respectively, whereas the Air Force received a lesser reduction of $92.9M, with no cuts in the financial management area.

Despite Air Force's excellent track record however, the development of our financial management systems, as well as all information systems, may change dramatically as a result of a newly pronounced OSD philosophy. Defense Management Report Decision Number 925 directs the establishment of a Corporate Information Management **(CIM)** entity to be funded out of resources currently earmarked for Service-unique systems. CIM would standardize information in common areas and provide for development of integrated management information systems. While we support the structured approach of CIM in principle, the estimate of "savings" is not well founded and the associated resource reduction appears excessive and premature. The CIM idea may be a concept whose time has come. If so, the Air Force will undoubtedly be chosen to play a major role in the development of standard DOD information management systems in view of its excellent systems development reputation.



NOTES FROM THE:

Auditor General of the Air Force

by Mr John W. Boddie **Autovon 876-4071**

Air Force Audit Agency—1989

In an effort to increase the audit agency's productivity and responsiveness to management, I have made several adjustments to the way we do our business. We have increased our use of automated technology, as well as increased our audit emphasis in reviewing systems of internal control and management control. These changes are already having a positive impact on making audit reports more timely while conserving audit resources and maintaining report quality. In a time of reduced staffing, we have achieved a 5-year high in audit report production and in Fiscal Year (FY) 1989 our audits identified an all time high in potential monetary benefits of $1.6 billion.

Audit Services

Our audits are aimed at improving internal control and management control systems, and recommending improvements to these systems which, in the long term, will save the Air Force time and money. With the heavy reliance on computers and computer-related technology in control systems, we are also increasing audit time spent in these areas.

Some of the more significant audits of management control systems include:

- ★ **Identifying improvements in the medical insurance reimbursements procedures that could increase reimbursements to the Air Force.**
- ★ **Identifying alternate methods of forecasting engine removal rates which could reduce the annual expenditures for spare engines.**
- ★ **Recommending procedures to strengthen capability to identify war readiness material in Europe and to clarify asset movement plans, thus putting the Air Force in better readiness position.**
- ★ **Identifying procedures in the reliability-centered/on-condition maintenance concept, such as unnecessary repairs of engine accessories, that could save several million annually.**

Air Force ADP systems under development and in operation need to be evaluated to ensure the existence of adequate interoperability, internal controls, security, acquisition, software management, etc. In FY 1989 we spent approximately 11 percent of our time auditing information technology and issued 14 Air Force-wide reports and 134 local audit office reports. Our audits involved Air Force systems under development and in operation. Examples of such audits are the Logistics Management System, Personnel Concept III, and the Base-Level Accounting and Reporting System. In FY 1990 we again plan to use about 11 percent of our time on information technology audits and plan to issue 25 Air Force-wide reports.

Since the responsibility for Air Force financial management affects all organizational and management levels, it receives a great deal of audit attention. For example, in FY 1989 we used about 13 percent of our time and issued Air Force-wide reports and 327 local audit office reports in the financial management areas. Our audits included military and civilian pay and benefits, budgeting, and other comptroller areas, such as industrial funds, cost and management analysis, travel, financial accounting and reporting, and paying and collecting. In addition, when the Secretary of Defense transferred Executive Agent responsibility for the Foreign Military Sales (FMS) accounting and billing system to the Air Force, our audit responsibility increased accordingly. This additional workload and the many systems under development at the Air Force Accounting and Finance Center prompted me to establish a new audit division at Lowry AFB in March 1989.

In addition to our planned coverage, we give top priority to audits requested by Air Force management. During FY 1989 we started 118 Air Force-wide audits of which 31 were specifically requested by senior Air Force management. The requests include reviews of management control systems, such as Aviation Fuels Financial Management, AFSC Local Online Network, and controls over budget execution of O&M funds. In addition, we issued 1,930 reports to base commanders covering suggested improvements to base-level operations. Of the 1,930 reports, 109 were specifically requested by the Commanders at the base audit office level.

Report Production

FY 1989 was a very productive year for the Air Force Audit Agency. We issued 134 Air Force-wide reports, 47 more than last year and 1,930 local audit office reports, 390 more than last year. These accomplishments were achieved with an authorized staff of 993 personnel, about 50 authorizations less than we had in FY 1985. In the 2,064 reports issued during the fiscal year, we identified potential monetary benefits in excess of $1.6 billion. We believe these potential monetary benefits are savings the Air Force can achieve when they implement the action recommended in our reports.

Conclusion

By concentrating on improved productivity and continuing to give top priority to the proper areas, audit will provide the most benefit to Air Force efficiency and effectiveness.



NOTES FROM THE:

Chief for Enlisted Matters

by CMSgt Ruall L. Sewell **Autovon 224-5437**

1989 Enlisted Comptroller Conference

This year's annual conference was especially good because we had a chance to honor the retiring Comptroller of the Air Force—**Lieutenant General Watts**. A special thanks to the general for taking time out to give us his view of financial management and what his association with the Air Force will be during his retirement years. Additionally, he presented each attendee with a token of his appreciation—the comptroller medallion.

Major General Larson reviewed the FY 90 and FY 91 budgets and what could happen to programs if Congress drops the meat axe on us.

Major General Metcalf brought us up-to-date on the Accounting and Finance world, plus a status report on future automation projects.

Colonel Olsen gave us a briefing on the ever-changing world of Cost and the Air Force Cost Center operation.

Major General Miller chaired a discussion on MWR, commissary and the private sector financing. A lot of us were enlightened on how big business in the Air Force really is.

A new twist this year was the Army and Air Force Exchange Service **(AAFES)** road show and **Q&A's** conducted by **CMSgt Tom Flowers**, AAFES/SEA. Chief Flowers' presentation is a good one and would add tremendous value to your command conferences.

Last, but not least, **Mr Popple** took off his jacket, rolled up his sleeves, and spent an hour-and-a-half discussing today's financial management and what to expect in the outyears.

Other presentations were as follows:

Wartime Planning—Mr Hada: This update was very timely to let command reps know the existing requirements and lessons learned from our exercises. This program could determine our military/civilian mix for the future.

AFMPC Briefings—SMSgt Futral and SSgt Zarder: Overall, the comptroller community is manned as well as other support organizations—we don't have any bodies. Even if we did, the PCS pot is empty; therefore, your expected rotation to Hawaii has been cancelled.

Accessions—CMSgt Barton: We have reduced accessions over the last 3 years to a point that we have created another problem—no airmen. AF/DP is looking at making future manpower cuts across-the-board and possibly changing the present **TOPCAT** program. Stay tuned on this one!

Enlisted Evaluation System—SMSgt Woodring: Even though we are only a few months into this program, many changes have been made. These changes are in response to your concerns—the rating process, level of indorsements, and feedback reports. The Personnel community is working around the clock to ensure you have the best evaluation system ever built.

D.O. Team Brief—CMSgt Scott: An excellent presentation on the team's observations and assistance. Manpower and training shortfalls are making us take another look at several programs to determine the most effective way to get the job done. Sound financial management in the outyears is going to be a challenge to all of us.



Conference attendees.



NOTES FROM:

The Colonels' Group

by Maj John W. Bengtson **Autovon 487-6951**

Short Takes

Don't recognize the face above? Let me introduce myself. I'm new to the Colonels' Group at AFMPC, replacing **Maj Bob Green** who left in August 1989 for Air Command and Staff College. While new to the Colonels' Group, I'm an old hand at AFMPC with 2 years of working lieutenant colonel assignments for the communications-computer career field under my belt. I'm enjoying "getting smart" on the comptroller career field and look forward to working with you personally; the challenges we face in the coming years are great.

Those challenges include:

★ Major changes in organization and function driven by the Defense Management Review—too early to assess assignment impact.

★ Continued undermanning in the career field—a little better for now with our new selects.

★ A major reorganization of our Air Staff function.

Please call if you'd like to discuss these or any other career field topics.

Congratulations to the new selects who'll be helping us meet our challenges at the O-6 level. They are: **Bill Brogdon** at AFCMD, **Robert Christensen** at HQ MAC, **Lawrence Clark** at HAF, **Jesse Hall** at HQ AFAA, **Robert Hays** with HQ ATC here at Randolph, **George Howard** at JCS, **Sherry Sims** at ICAF, **Jack Tarascio** at HAF, **Craig Taylor** at HQ AFLC, **Marvin Voskuhl** at OSD, and **Rodney Wood** at HAF.

Colonels on the Move

The following colonels moved to new **0056/67XX** jobs or to school during 1989:

Bennett, Edwin W. Jr—Chief, Other Procurement Division—Pentagon

Bowen, Ronald S—Director of Cost (MAJCOM)—Andrews AFB

Bridges, Clayton G.—Chief, Programs Division—Pentagon

Clark, Lawrence E.—Chief, Personnel Budget Division—Pentagon

Corea, Anthony N.—Chief, Air Comptroller Division—Pentagon

Cory, Bryan J.—Chief, Technial Services Division—Norton AFB

English, Patrick W.—DCS Comptroller—USAF Academy

Eyermann, Richard J.—Chief, Operations and Support Division—Arlington VA

Franco, John M.—Assistant for Comptroller Support—Pentagon

Graser, John C.—Director, Programs and Budget (MAJCOM)—Andrews AFB

Gunderson, Edwin G.—DCS Comptroller,—Peterson AFB

Hunt, Marshall G.—Director of Accounting and Finance (MAJCOM)—Langley AFB

Krausse, Daniel A.—Comptroller/Commander 3700 CPTS—Lackland AFB

Laird, James L.—Air War College Student—Maxwell AFB

McVay, Lawrence T. Jr—Deputy Director, Plans and Systems—Lowry AFB

Milhiser, Charles L. Jr—DCS Comptroller—Arnold AFS

Mullen, Michael—Comptroller—Tinker AFB

Owen, Don H.—Director of Budget (MAJCOM)—Offutt AFB

Popp, Bernard J.—Director of Budget (MAJCOM)—Langley AFB

Samic, Dennis R.—DCS Comptroller—Elmendorf AFB

Sims, Sherry D.—ICAF Student—Ft McNair

Smith, E.C.—Assistant DCS Comptroller (MAJCOM)—Randolph AFB

Taylor, Craig P.—Director of Accounting & Finance (MAJCOM)—Wright-Patterson AFB

Thieme, Frank E. Jr—Chief, Financial Section—Brussels

True, James L. Jr—Director of Accounting and Finance (MAJCOM)—Randolph AFB

Ward, Floyd E. Jr—Comptroller/Commander—Nellis AFB

Final Notes

The strawman for 1990 moves is taking shape, but assignments aren't likely to be announced until after you receive this issue of the magazine. Please help me with a **620** and a phone call if you're due to move and haven't communicated already; there may still be time to influence the process.

I'd also appreciate suggestions for topics to be included in upcoming issues. Of course I'll try to keep you abreast of policy changes, unusual "opportunities," authorization changes and so on—but more important/interesting topics may be ignored if not brought to my attention. Let me know how I can help!



NOTES FROM THE:

Comptroller Officer Assignments Section

by Capt Patricia C. Cruz

Autovon 487-5031

Happy New Year from Palace Dollar! As the newest member of the Palace Dollar team, this is a great opportunity to share the dynamics of the assignment business with you from a newcomer's perspective. Just a few short months ago I was in your place, posing the questions and issues I'm now responding to. Upon entering the world of Palace Dollar, it's amazing how all those previously puzzling issues suddenly make perfect sense. It's not that I'm any smarter, it's just that I have a much better view of the comptroller world from my new desk. What I'd like to do in this article is hopefully give you a better understanding of a couple of the most common issues that I address daily in your telephone calls.

Assignment Process. One of the most common questions I receive goes something like: *I'm due to rotate (or have three years on station) next summer, what's available?* The very first thing I learned is that the only thing certain about the personnel assignment business is uncertainty. What is available today will probably be past history tomorrow. That's why sometimes we may seem reluctant to give you specifics on which jobs will be available several months down the road. Those seemingly vague, noncommittal answers you sometimes become frustrated with simply reflect the firmest information we have at the time due to the constantly changing status of individual officers and Air Force requirements. Normally, we can project vacancies about 6 to 8 months out. Beyond that, it's mostly a guessing game for most stateside positions.

Another question frequently asked is: *My boss tells me you're looking at me for a job at Base X. What else is available?* or *Isn't there someone else who can go?* To understand these and the many variations of these questions, you must first understand the assignment selection process. Our first and foremost responsibility is to satisfy Air Force requirements. This means filling the position with the most time-on-station (CONUS) or most eligible (overseas) qualified officer available. Our second responsibility is to ensure that your professional development prepares you to assume critical Air Force requirements in the future through continued promotions and the right types of technical and leadership experience. Thirdly, we attempt to satisfy your personal preferences to the extent that the first two areas are met.

When a requirement is identified, one of the first places we look to establish a list of officers to fill it is on the **AF Form 90.** If several candidates are found, each is screened to determine availability and qualifications for the position. Of the remaining officers, the best qualified is selected. If there are no officers who have expressed an interest in the position, or if none of the officers identified above were available, then the identification process works a little differently. Using the **Palace Dollar** team's corporate knowledge, automated listings, and often the MAJCOM's input, we identify a pool of potential candidates, then the process becomes identical to the one explained above.

Once a selection is made, the next phase of the assignment process is energized. Through the Commander's Involvement Program, your boss or commander is asked his/her assessment of your capabilities to perform the job you're being considered for. This is often the first time you become aware that you are being considered for an assignment; however, as you can see, we're actually pretty far along in the assignment process. So to answer the original question of what or who else is available is very difficult at this point because you have already been identified as the most qualified officer available for that particular position. This is not to say you're definitely going on the assignment at this point (remember, nothing's certain but uncertainty), but your chances of being considered for any other position aren't very good until the current issue is complete.

The bottom line of these and various other issues is that when the answers you receive aren't the ones you want to hear, keep in mind that we try to answer your many questions as honestly and responsively as we can. Our number one objective is to place the right person in the right job at the right time. Considering the many facets and ever-changing dynamics of the assignments business, the success of the **Palace Dollar** team must be accomplished with your cooperation and resolve to serve the best interests of the Air Force, which may not always coincide with your own desires. We're all in this Air Force together; just keep those **AF Form 90s** updated, and those calls and letters coming. The more information we have, the better off we'll all be.



NOTES FROM:

Headquarters Standard Systems Center

by Mr Pat Foley, Director of Comptroller Systems **Autovon 446-4181**

Air Force Standard Civilian Automated Pay System (AFSCAPS). You have waited a long time to implement **AFSCAPS**, but to coin a phrase, *the checks in the mail*. The system received a lengthy shakedown at Randolph AFB TX and is now ready for worldwide implementation—we are confident you will be pleased. Worldwide release of the AFSCAPS software was made in November 1989. The CONUS lead sites (except AFLC) are implemented and the MAJCOM Implementation/Conversion **(I/C)** teams began installing AFSCAPS at their bases in January 1990 after calendar year-end processing. Although we will not send a team to every base to assist with the I/C, we will be in contact with every pay office as it prepares for and during the I/C itself. We will send a team to the lead AFLC base, Wright-Patterson AFB OH, in March 1990 to assist in merging its two payrolls. This process will be done under the current civilian pay system and, once accomplished, we will continue by assisting in implementaion of AFSCAPS. Because of sheer magnitude of employees, this approach will be used for each AFLC site. In May and June, another team will be sent to assist USAFE and PACAF in implementing their lead sites. Implementation at overseas sites has been delayed so we could concentrate our efforts in helping the CONUS bases get off to a good start. All bases are targeted to be fully operational by January 1991. We believe this orchestrated approach to the AFSCAPS I/C process will ensure its success.

Command Budget Automated System (CBAS) Moves into State-of-the-Art Technology. The Directorate of Comptroller Systems recently completed a hardware upgrade for the 16 major commands who use CBAS. By replacing the **Unisys** minicomputers **(System 11s** with **System 2200/200s)**, the CBAS users now have state-of-the-art technology with increased processing speed and power. Simultaneous with the hardware upgrade, CBAS users received the industry-standard system software—**System Base 3 (SB3)**, as well as the latest level of the fourth-generation language, **MAPPER**. This hardware and software upgrade provides users with the most up-to-date technology available on the market today. This entire conversion was accomplished over six consecutive weekends to minimize the impact on the command budget offices.

Phase I of the last planned increment, **CBAS IV**, has begun. Funds Control, currently operational on the base-level **Unisys 1100**, is being transitioned into **MAPPER** and will be rehosted to the **System 2200**. The History Retrievals on the **Unisys 1100** and **2200** are being merged and will be released in November 1990. *Phase II* is a hardware acquisition phase to provide **CBAS** capabilities to an additional 62 smaller users. This will be accomplished after *Phase I* is implemented and as funding becomes available.

Electronic Data Transmission. There are several initiatives within the standard base-level General Accounting and Finance System **(BQ)** and Automated Travel Record/Accounting System **(HG)** to reduce physical processing of paperwork. This is accomplished through the use of electronic transmission of data for Voucherless Travel For- and By- Others, Army By-Others billings, By-Others Control Log, and Air Force billings other than travel. Hard copy documents are still generated under this procedure, but they no longer need to be mailed and manually processed. Electronic transmission is accommodated by three standard utility systems: Automated Data Reports Submission System **(ADRSS)**, Base Level AUTODIN Message Extract System **(BLAMES)**, and Host AUTODIN Message Processing System **(HAMPS)**.

ADRSS provides the AUTODIN interface for outgoing traffic. Once the master files are properly established, as documented in ***AFM 171-101, Vol II,*** **ADRSS** may be executed in automatic mode. Each program creating outgoing data builds a release file entry which when coupled with the master files provides all the information needed by **ADRSS** to automatically transmit the data without further intervention.

BLAMES utilizes user-provided routing information in specified parameter files (reference ***AFM 171-120, Vol II***) to automatically identify, separate, format, and deposit incoming AUTODIN data.

Currently in the implementation phase **HAMPS** provides electronic connectivity between the standard base level computer and the Base Communications Center, thus eliminating the need to handcarry tapes. It interfaces with **ADRSS** and **BLAMES** to expedite processing of both incoming and outgoing data transmissions. Electronic data transmission supports the spirit of the *Paperwork Reduction Act* and provides greatly improved service. Transactions are processed more quickly and errors are reduced through elimination of human intervention. End-to-end transaction processing time has been cut in half.

Standard Materiel Accounting System (SMAS). Another major step in development and implementation of the new Standard Materiel Accounting System has occurred by moving this program closer to its goal of providing one materiel accounting system for all stock fund divisions at base level. This latest enhancement absorbed the general ledger reporting for all stock fund divisions into SMAS. This consolidated reporting had been provided by the old batch Air Force Stock Fund Reporting Sytem since the early 1970s. New SMAS users were provided features which gave increased flexibility and control in the preparation of financial reports. For those AFOs who had a commissary account and were already running SMAS, this implementation provided the same flexibility for financial reporting for the other stock fund divisions as those currently available for commissaries. A number of changes which further enhance the use of this new system, such as an online transaction history, were also provided with this increment. The next new subsystem for SMAS will be for commissary interfund accounting currently scheduled for early CY 1990. We plan to continue adding subsystems and functions until all materiel accounting at base level is included into SMAS, and we will continue to modify the existing system to provide needed user enhancements.



NOTES FROM THE:

Comptroller Training Division

SHEPPARD TECHNICAL TRAINING CENTER

Maj Keith R. Bell, Chief **Autovon 736-5486**

Is the Accounting and Finance Officer Course for You?

by Capt Gary Stevenson

Since my return to the schoolhouse this past summer, I've discovered a new term that's growing in popularity (especially to me!). That term is *Palace Acquire*. The Air Force financial management community has used the *Palace Acquire* program to recruit recent college graduates with accounting degrees and train them in all comptroller disciplines. The *Accounting and Finance Officer Course* is one of the tools we use to train our *Palace Acquire* interns. The course provides the students an excellent overview of the responsibilities and inner workings of the Accounting and Finance Officer **(AFO)** and allows them an opportunity to interface with future AFOs from throughout the Air Force. Why do I bring all this up? Only to point out that as a result of the *Palace Acquire* program, we have seen how valuable the AFO course can be for all of our civilian employees. We're not simply a course for those projected to take an account. As we look at our new training year, it's clear civilian employees have an excellent opportunity to attend. Of the 121 allocations for FY 90, 36 belong to Air Force officers, 67 positions have been allocated for our civilian employees, and another 18 for international students.

So, how do you know if the AFO course can benefit you? To answer that question, let's look at our prerequisites and examine what's covered in the 9-week course. The prerequisites for the AFO courses are:

Officers—Any grade
Civilians—GS-7 or higher
Enlisted—SMSgt or CMSgt (with necessary justification from the owning MAJCOM)

Also, a college degree in a business related discipline is desirable. Our instruction begins with an Introduction to Accounting and Finance. We discuss the organizational structure of the comptroller network and where accounting and finance fits in the picture. Additionally, we discuss the general duties and responsibilities of the base, MAJCOM comptroller organizations, and those of collateral units, such as AFAFC and the U.S. Treasury. We conclude this block with a unit on the appropriation process, funds control, and the Air Force accounting system. Our computer-based instruction software assists the classroom teaching in this block. Blocks II through VIII are dedicated to each of the seven subject matter areas **(SMAs)**. We spend 3 days each in Commercial Services, Materiel, and Civilian Pay. These are followed by 6-day blocks in Military Pay and Travel. Next is a 5-day block in Paying and Collecting, and we finish the SMAs with 2 days in Accounts Control. The last formal instruction block (Block IX) is Management Functions and Responsibilities. In this block, we examine such diverse subjects as office administration, management of personnel and resources, training programs, and relations with other activities. Additionally, we focus on the special programs an accounting and finance officer can expect to be involved in, such as contingency plans, emergency operations, the quality assurance program, and current initiatives and trends. Case studies are a vital part of each block, but none more so than Block IX. Our students analyze a variety of challenges and discuss the different approaches to resolving these issues. A vast majority of the case studies are actual situations encountered by members of the instructor staff, former students, and those submitted directly from the field. Case studies provide the students with a strong dose of reality and helps prepare them for the types of problems they can expect as AFOs, DAFOs, or as supervisors.

In addition to the formal classroom instruction conducted at Sheppard AFB, we take each AFO class on a week-long field trip to the Air Force Accounting and Finance Center. While at AFAFC, the students receive over 20 briefings covering every directorate and the special functions of AFAFC. Additionally, the students get limited "over-the-shoulder" time where they have the opportunity to discuss specific problems/issues from their home base.

So, that's the course. If you're still wondering whether to send your civilian employees—particularly those in training for upper level management positions—here's something else to consider. Few of our civilian employees, and too few of our military, are familiar with the duties and functions of all SMAs. AFOs rely on their civilian employees to provide inputs on critical decisions; those civilians are in a position to make more informed and more valuable inputs if they have a working knowledge of all SMAs.

By now, I hope we've helped shed some light on whether your civilians (GS-7s or above) should attend the AFO course. Can they? Most assuredly! Will they benefit from attending? You bet! If you're interested in expanding your experience level and providing a super opportunity to your mid-level managers [and "up and comers"], then we may be what you're looking for. Your MAJCOM is your first stop for requesting an AFO course allocation. Let them know of your desire to send your civilian employee(s) and they'll start the ball rolling. It can't hurt to ask!



NOTES FROM THE:

Professional Military Comptroller School

by Major Kenneth D. Isbell **Autovon 875-6656**

Why You Ought to Come to PMCS or You'll Like Taking This Medicine

From time to time, we hear from a few in our profession that coming to the Professional Military Comptroller School (PMCS) is the last thing they want to do—or maybe next to the last, with extensive oral surgery without benefit of anesthetic being the last. I simply can't understand that attitude. That's what this article is all about. I want to provide some of the many reasons why about 2,300 potentially eligible folks in our business *ought to want to come to PMCS* and to do so as soon as possible.

Maybe it would be best to explain the eligibility requirements first. Basically, PMCS is designed to serve the professional education needs of those officers and civilians who are currently at the middle management level, and who are destined for even bigger and better things. Translated into a grade structure, that means most PMCS students are majors through colonels and GS/GM-13s through GM-15s. Captains and GS-12s are selected on an exception basis. Students are chosen from MAJCOM nominees, and competition is keen. Nominees not selected for a particular class should continue to apply since a new selection board is convened for each class. All of those that come to PMCS have track records that indicate they're destined to continue moving up in the world of comptroller responsibilities. To be most effective in their future positions, these proven performers need exposure to comptrollership in the broadest perspective. Short of actually working in the higher level jobs, the only way the Air Force has figured out for them to get that exposure is by coming to PMCS.

Exposure is the real name of the game. PMCS students come from all areas in the comptroller world, and by the time they reach us they have been well-grounded in their primary area or field and occasionally one more. Most, however, have not had the opportunity to get the latest information in the other disciplines they'll need to function at higher levels, and that's where PMCS shines. Typically, each PMCS class hears from approximately 70 guest lecturers who come from all of the comptroller disciplines throughout the DOD and from related job experiences in the civilian community. For example, where else can the student hear the three services' directors of accounting and finance explain, discuss, and explore contemporary issues together in one place? Nowhere I know of, and the same can be said for their counterparts in budget, audit, and on and on.

And on and on! We don't just provide the hard-core accounting and budget stuff either. One of our blocks of instruction is **Economics**. You remember that topic in school, don't you? That's the one everybody had to take, only a few wanted to, and nobody understood. The case at PMCS is different. Through a combination of superb in-house faculty and outstanding guest speaker instruction, we take the mystery out of economics. What's more, the PMCS instruction explains how the mysteries of this "dismal science" impact the financial manager in DOD. The school also offers basic computer instruction that enables those who don't know how to turn a computer on when they get here to become reasonably adept at personal computering before they leave. The curriculum also includes instruction concerning the comptroller's role in the acquisition and logistics realms, in overall management of the workplace and the people assigned to it, and even in how to adopt and live a more healthful lifestyle. The latter can lead to a distinct improvement in the way you feel about yourself and maybe even in your longevity.

In short, PMCS students have an opportunity to learn a wealth of information about things important to them and to their continued success as a comptroller, manager, and plain human being. But comptrollers do not live by work alone! There also has to be adequate time for play, and PMCS furnishes ample opportunities for relaxation. Each week the school sponsors an organized athletic event—more or less. Normally these events are accompanied by a social hour, and the idea is to have fun while getting some exercise. Winning isn't everything! Additionally, the student social committee arranges weekend tours throughout the South, as well as beach "mini-vacations," picnics and other fun meals, and lots of other spare time activities.

In short, PMCS offers what most people want—an opportunity to learn, grow, meet the movers and shakers in our business, and to have fun. If I haven't convinced you yet that you want to come to the school, talk to some recent graduates and see if they don't recommend it as one of the best experiences they've ever had.

PMCS Graduates: Class 89-D Graduated 15 Sep 1989

Their names, ranks and "Idea" papers are listed below.

U.S. Air Force *(35)*

Adamcyk, Thomas, GS-12—LD78801A—*Total Quality Management—It's More Than Processes*
Benson, Stephen L., Maj—LD78804A—*Garnishment Processing—Now and in the Future*
Boyle, Charles, Maj—LD78805A—*Increasing the Effectiveness of Database Download and Retrieval Training*
Branch, Danny, Maj—LD78806A—*Reorganizing the Base Level Comptroller Function for the 1990's*
Caywood, Don, GS-12—LD78807A—*Costing in the AFLC Logistics Management System Modernization Program*
Clark, Charles B., GS-12—LD78808A—*Improving the Estimating Environment*
De Mouy, Joseph. GM-13—LD78812A—*Developing Cost Analysts in AFLC*
Dean, Patricia J., GM-14—LD78813A—*Change is Needed to Make Gramm-Rudman-Hollings Work*
Drummond, Linda, GS-12—LD78814A—*Contingency Fund Policies—A Change is Needed*
Etter, M., GM-13—LD78816A—*Project—Fiscal Law Lecture for PMCS*
Fehlig, Roy, GM-13—LD78818A—*Training the Auditor of Tomorrow*
Hicks, Francis, GS-12—LD78820A—*New Operating Procedures for Surveillance of DOD CC/SCS*
Holley, Cecil, Maj—LD78821A—*Reprogramming and the Erosion of Base-Line Funding*
Hornsby-Stiell, Phelicia D., GS-12—LD78822A—*Comptroller Matrix Management Providing Quality Support in an Acquisition*
Jackson-Brown, Regina, GS-12—LD78824A—*Professionalizing Financial Management*
Johnson, Clinton, Maj—LD78825A—*Comptroller Wartime Concept of Operation*
Johnson, Sandra, GS-12—LD78826A—*AF CCCMP—Building for the Future*
Kirch, John, GM-13—LD78828A—*Matrix Management and Centralized Management and the Comptroller of the Future*
Land, Irene T., GS-12—LD78829A—*Are We Wasting Money on Automation?—The Human Factor in Computer Usage*
Lunsford, Guy, Maj—LD78830A—*Accounting for Unliquidated Obligations*
McGuire, Gregory, GM-13—LD78832—*Starting a Health and Fitness Program in a Government Organization*
McLaughlin, Linda K., GM-13—LD78833A—*Private Sector Financing Source Selection and the Base-Level Cost Analyst*
Mickley, Joseph, Capt—LD78835A—*Biennial Planning, Programming and Budgeting and the Budget Review Board*
Minyard, Terry, GS-12—LD78836A—*Air Force Reserve Financial Systems: Can They be Implemented in Today's AF*
Morlan, Ronald, GS-12—LD78837A—*Morale, Welfare, and Recreation (MWR)—Changes in Appropriated Fund Support*
Newcome, Edwin, Capt—LD78840A—*Accounting and Finance Officer Organizational Stress Survey*
Redd, Cathy, Capt—LD78843A—*Cost Analysis: The New Face Lift. . . How Effective is It?*
Reed, Melanie J., GS-12—LD78844A—*Preventing the Brain Drain*
Schreiner, Lawrence, GM-14—LD78845A—*Bringing a Quality Program to the Comptroller*
Segert, Thomas, GM-13—LD78846A—*Refocusing Budget Responsibilities*
Tibbs, Larry, Capt—LD78849A—*Needed Changes to Comptroller Enlisted Training and Management*
Tulintseff, Margaret, GS-12—LD78850A—*Improving Productivity—A Simple Answer*
Vogt, James M., GS-13—LD78851A—*CSS/R and ESMC Service Contracts*
Wallien, Gary, GS-12—LD78852A—*Cross-Disbursing*
Woody, Robert, Maj—LD78854A—*Effective Team Building in Comptroller Organizations*

U.S. Army *(12)*

Backman, Rodney J., LTC—LD78802A—*An Army Convention Center*
Bassler, John, GS-13—LD78803A—*Need for Inclusion of Fielding and Sustainment Costs in LRRDAP*
Davies, David W., GS-13—LD78810A—*Installing Commander's Funding Flexibility*
Farineau, Jeanne Y., GS-12—LD78817A—*Chargeback—Over There?*
Fierro, David B., GS-12—LD78819A—*Restrictions on Individual Program Elements on R&D Installations*
Hoskinson, Chris P., GS-12—LD78823A—*Interservice Support for Joint Operational Planning Area*
Meyer, Barry S., GM-14—LD78834A—*Second Destination Transportation*
Parra, Santiago R., GM-13—LD78841A—*Development into the Role of the Installation Accountant*
Pellicciotto, June F., GS-13—LD78842A—*Workload Analysis to Determine Division Office Staffing and Funding Requirements*
Sontag, Colleen E., GS-13—LD78847A—*Current Problems and Needed Changes in the Work Tears and Personnel Costs Report*
Sutton, Mary S., GM-13—LD78848A—*Use of Consulting Services in Defense Acquisition*
Wickstrom, Clifton D., GM-13—LD78853A—*The CINCs and PPBS: Implications of Process Changes Since 1984*

U.S. Navy/Marine Corps *(5)*

Crosby, John J., LCdr—LD78809A—*Using Checking Accounts for Imprest Funds*
Etheridge, Carolyn P., GS-11 (USMC)—LD78815A—*DOD Freeze on Outlays—Impact on ADP*
King, Clora S., GS-11—LD78827A—*Contracting Out—Is It Paying Off?*
McCormick, Roy, GS-11—LD78831A—*Proposed Change to the Integrated Disbursing and Accounting Detail Design Manual*
Murayama, Glenn, GS-12—LD78838A—*Foreign Currency Exchange Rate Fluctuation*

Others *(2)*

Day, C. Robert, GS-12 (DLA)—LD78811A—*A User's Review of Unit Cost*
Murphy, Wayne S., GS-12 (DLA)—LD78839A—*Use of Statistical Process Controls in Administrative Environments*

To obtain microfiche copies of Idea Papers write to:

Defense Logistics Studies Information Exchange
ATTN: AMXMC-D
U.S. Army Logistics Management College
Fort Lee, VA 23801-6043

AUTOVON: 687-2240
(After 1630 Hrs—AV 687-4546)

Include the Logistics Document Number (LD) in your request.

PROMOTIONS

Air Force Accounting & Finance Center

Bennett, Robert, to GM-14; AFAFC/XSMI
Broderick, David A., to GM-13; AFAFC/PMFE
Buntin, Gary, to GS-12; AFAFC/RPSB
Christian, Joe, to GM-13; AFAFC/XSGB
Clark, Dawn, to GS-12; AFAFC/XSGC
Crome, Alan, to GM-13; AFAFC/XSGC
Dolan, Sheila D., to GS-12; AFAFC/TCAS
Ericson, Steve, to GM-14; AFAFC/XSGC
Franklin, Ann, to GM-14; AFAFC/XSMM
Franklin, Sherdean J., to GS-12; AFAFC/MPMT
Fraser, Bob, to GS-12; AFAFC/XSGA
Geist, Shirley A., to GS-12; AFAFC/MPMT
Giddings, James R., to GS-12; AFAFC/TCAC
Isbell, Don, to GS-12; AFAFC/XSGC
Joyce, Jo Anne Z., to GS-12; AFAFC/RPSA
Keiling, Gregory P., to GM-13; AFAFC/PMFS
Lorberau, John M., to GS-12; AFAFC/MPGD
Miller, Sylvia L., to GS-12; AFAFC/CPSS
Morse, John, to GS-12; AFAFC/LG
Murphy, Vivian R., to GS-12; AFAFC/TCAB
Niedzielski, David J., to GS-13; AFAFC/SC
Polson, Sandra C., to GS-12; AFAFC/CPPP
Sanders, Hazel R., to GS-12; AFAFC/CPPP
Shastry, Jaya, to GS-12; AFAFC/MPRA
Skaggs, Hubert D., to GS-12; AFAFC/CPPP
Stephenson, Richard D., to GS-12; AFAFC/PMD
Tervin, Franklin Q., to CMSgt; AFAFC/ACC
Thompson, Mike, to GM-13; AFAFC/XSMM
Tresslar-Budnicki, Rebecca, to GS-12; AFAFC/XSGC
Weeks, James C., to GM-13; AFAFC/PMFE
Wilson, Genevieve, to GM-13; AFAFC/XSMI

Air Force Systems Command

Andrews, William P., to GS-12; SSD/ACFCL
Ayala, A. Chris, to GS-12; HQ AFSTC/XNR
Bowman, Donald K., to Maj; ESD/ACCE-1
Chavez, Michael, to GM-13; CMD/ACC
Colonna, Frank A., to GM-13; ESMC/ACF
Comerford, Dan, to GM-14; SSD/ACCI
Cronk, Pamela, to GS-12; AFFTC/ACB
Farmer, Ellen R., to GM-13; HQ AFSC/ACFP
Ginyard, Alvin T., to GM-13; SSD/ACFA
Gross, Darlene, to GS-12; AFFTC/ACC
Hummel, Freda, to GM-13; HQ AFSC/ACXR
Jones, Kathleen A., to GS-12; ESD/ACCE-3
Joseph, Karen L., to GM-13; MSD/ACP-YJG
Kearney, Gail M., to GS-12; ESD/AVBX
Kurtak, Patsy, to GS-12; ESD/SRX
Mauritz, Ellen, to GM-13; HQ AFSC/ACXR
Marro, Roberta L., to GM-13; HQ AFSC/ACFA

Air Force Systems Command (Cont'd)

Ochs, Robert E., to GS-12; SSD/ACFCS
Palmieri, Ronald S., to GM-13; MSD/ACBS
Rowe, Jimmie E., to GS-12; ESMC/ACFA
Salazar, Joseph, to GM-13; CMD/ACF
Thome-Britcliffe, Kathy, to GS-12; AFFTC/ACB
Wells, Peggy L., to GS-12; ESD/ACCR

Air Force Audit Agency

Branch, Patricia E., to GM-13; Wright-Patterson AFB/QLW
Day, Edwin D., to GS-12; Edwards AFB
Delgado, Gilbert, to GS-12; Shaw AFB
Dirmeier, Ronald K., to GM-13; Wright-Patterson AFB/QLS
Ellenberger, Kevin H., to GM-14; Wright-Patterson AFB/QLS
Giancola, Andrew C., to GM-14; Osan AB
Harris, Raymond D., Jr, to GS-12; Wright-Patterson AFB/ASD
Lamoreauis, Alan J., to GM-13; Wright-Patterson AFB/QLM
Pena, Jean E., to GS-12; Eglin AFB
Pham, Peter H., to GS-12; Norton AFB/FDA
Raube, James D., to GM-14; Norton AFB/FSS
Schafer, Thomas G., to GM-12; Mountain Home AFB
Simon, James C., to GM-14; Wright-Patterson AFB/QLW
Walker, Elizabeth R., to GM-13; Scott AFB/FDA
Wong, Derrick D.H., to GM-13; Hickam AFB/FDP
Wyrick, Crystal F., to GM-13; Norton AFB/FSC

Air Force Communications Command

Almgren, Gary H., to GM-13; HQ AFCC/ACOR
Cothran, Barbara A., to GM-13; HQ SSC/ACCB
Markus, Donna K., to GS-12; HQ AFCC/ACOF
McNaught, Donna, to GS-12; HQ SSC/AQAP
Meyers, Elaine L., to GS-12; HQ AFCC/ACBC
Shildt, Connie E., to GM-13; HQ AFCC/ACBC
Taylor, Joan, to SMSgt; HQ RCD/AC
Yankee, Eileen, to GM-14; HQ RCD/AC

Military Airlift Command

Marbury, Jacqueline D., to GS-12; HQ MAC/ACFA
Wood, Ivan L., to GM-13; HQ MAC/ACBS

Air Force Logistics Command

Berends, Myrna E., to GS-12; SM-ALC/ACB
Bradley, Randall S., to GS-12; 2750 ABW/ACC
Brown, Barry L., to GM-14; WR-ALC/ACF
Cuomo, Joan M., to GS-12; SM-ALC/ACB
Faulkner, Randal T., to GS-12; SM-ALC/ACB
Fecher, Greg, to GS-12; 2750 ABW/ACFG
Freeman, Rufus, to GS-12; HQ AFLC/ACBIR
Jenkins, Jacqueline E., to GM-13; WR-ALC/ACFS
Jones, James T., to GM-14; WR-ALC/ACC
Jurkiewicz, Richard, to GS-12; OO-ALC/ACFMB
Kennedy, Carol R., to GM-13; WR-ALC/ACCC
Lindeman, Edward, to GM-13; OO-ALC/ACFM
Marmer, Christine A., to GS-12; HQ AFLC/ACBOO
Moreno, Raul J., to GM-13; SA-ALC/ACFS
Niles, Indra D., to GS-12; HQ AFLC/ACCCE
Reynolds, Cindy H., to GM-13; WR-ALC/ACFQ
Riney, Stacey S., to GS-12; SM-ALC/ACC
Rohl, Terrence E., to Maj; SM-ALC/ACB
Smith, Jerry L., to GM-14; WR-ALC/ACB
Stapleton, Robert A., to GM-14; SA-ALC/ACC
Warren, Robert J., to GS-12; SA-ALC/ACFCM

Tactical Air Command

Linton, Curtis R., to CMSgt; HQ TAC/ACBM
Pope, Stephen D., to GS-12; 836 AD/ACF

U.S. Air Forces in Europe

Bannister, Errol, to CMSgt; 7020 ABG/ACB

Air Force Commissary Service

Alexander, Rita S., to GS-14; HQ AFCOMS/ACB

Assistant Secretary of the Air Force Financial Management and Comptroller

Watts, William W., to GM-14; SAF/FMBOM

RETIREMENTS

Air Force Accounting & Finance Center

Cain, Donald D., LTC; AFAFC/PM
Harrold, Margaret, GS-7; AFAFC/RPTBB
Kaylor, Josephine, GS-6; AFAFC/PA
McMurray, Harry, GS-13; AFAFC/XSMI
Powell, Doris E., GS-6; AFAFC/ACF
Schilling, Edwin C. III, LTC; AFAFC/JAL
Sosias, Rick, MSgt; AFAFC/XSG
Stalbaum, Max R., GS-13; AFAFC/CWB

Air Force Systems Command

Dean, Joseph P., Capt; ESD/ACCR
Hellenbrand, Edna E., GS-6; SSD/ACB
Oswalt, Handley C., GM-13; HQ AFSC/ACBM
Smith, Raymond R., MSgt; SSD/ACFP

Air Training Command

Leigh, Raymond R., MSgt; Lackland AFB/ACF
Redwine, Bennie P., GS-11; Lackland AFB/ACF
Vanbommel, Julie T., MSgt; Chanute AFB/ACF

Air Force Technical Applications Center

Carmer, Kenneth L., LTC; HQ AFTAC/AC

Pacific Air Forces

Sugimoto, Alice H., GS-6; HQ PACAF/ACF

Electronic Security Command

Johnson, Sammie S., GS-11; HQ ESC/ACC

Air Force Space Command

Lazor, John C., Maj; HQ AFSPACECOM/ACF

Air University

Dean, Myra J., GS-7; HQ AU/ACFA
Honeycutt, Winnie, GS-7; HQ AU/ACFM
Wells, Andrea S., GS-6; HQ AU/ACFA

Air Force Audit Agency

Beeker, Samuel F., GS-12; Kirtland AFB
Mossman, Frank L. Jr, GM-13; Pease AFB
Page, William E., LTC; Wright-Patterson AFB/QLA
Sible, Steven J., LTC; Norton AFB/DOO
Stewart, Randall T., Capt; Pease AFB
Stickel, Howard A., Capt; Mather AFB
Taylor, William R., GM-13; Norton AFB/FSC
Ward, Julia, GS-11; Norton AFB/DPC

Air Force Communications Command

Baker, Charles S., GM-13; HQ AFCC/ACBC
Dobkowski, Mildred; HQ ACD/AC
Fannin, Ronald L., CMSgt; HQ AFCC/ACB
Ferguson, Stan, LTC; CSD/AC
Ford, Doris, GS-6; SSC/AC

Air Force Reserve

Farmer, Bernice M., GS-12; HQ AFRES/ACBOP
Thornton, Sybil G., GS-11; HQ AFRES/ACFAA

U.S. Air Forces in Europe

Turner, Darryl L., MSgt; 52 CPTS/ACFPT

Assistant Secretary of the Air Force Financial Management & Comptroller

Schultz, Sara, GS-14; SAF/FMBID
Russ, Patricia, GS-13; SAF/FMBOF

Military Airlift Command

Dowdy, Mary A., GS-12; HQ MAC/ACFA
Grove, Robert L., CMSgt; 437 MAW/ACF
Hight, James L., TSgt; 63 MAW/ACC
Jennings, Ira D., MSgt; 1606 CPTS/AC
Lepkowski, Anthony J., TSgt; 375 AAW/ACFPT
Munger, Mary, GS-7; 63 MAW/ACF
Sade, Ernestine S., GS-7; 1606 CPTS/ACFM
Tannehill, Glenn C., CMSgt; HQ MAC/ACFM
Young, Robert L., CMSgt; 834 Comp Sq/ACF

Air Force Logistics Command

Carver, Mary, GS-6; OO-ALC/ACFSA
Child, Davis, GS-4; OO-ALC/ACFTT
Cooper, Iris P., GS-8; SM-ALC/ACF
Crawford, Beverly L., GS-5; SM-ALC/ACF
Davis, Christine M., GS-5; 2750 ABW/ACFTC
Felton, Eddie T., GS-4; WR-ALC/ACFTM
Hanna, Charles L., Maj; HQ AFLC/ACCV
Harrison, Carrie B., GS-6; SA-ALC/ACFSA
Leonard, Albert, GS-8; 2750 ABW/ACFTC
May, James T., GS-7; SA-ALC/ACFSC
Pena, Joel, GS-4; SA-ALC/ACFSC
Pena, Minnie G., GS-5; SA-ALC/ACFMB
Puente, Ruth A., GS-9; SM-ALC/ACF
Robinson, Charles E., GS-12; HQ AFLC/ACCII
Ward, James T., SMSgt; 2750 ABW/ACF
Williams, Fred A., GM-13; WR-ALC/ACFQ

Tactical Air Command

Corrigan, James C., GS-11; ADWC/ACFA
Kruschwitz, Albert, LTC; 1 TFW/RM
Watson, Marvin R., CMSgt; 56 TTW/AC

SES Retirement at AFAA



Mr Lawrence D. West, the Assistant Auditor General (Field Activities) at Headquarters Air Force Audit Agency, Norton AFB CA, retired on October 25, 1989.

Mr West was born in Bingham Canyon UT, on February 25, 1931. He earned a bachelor of science degree in accounting from the University of Utah in 1958. He served on active duty in the Navy from 1951 to 1955.

He began his career with the Air Force Audit Agency in the fall of 1958. He was assigned to the Contracts Audit Division and served in both the Los Angeles and Ontario, California, branch offices. There he held positions of increasing responsibility, culminating in his appointment as Assistant Branch Chief, Ontario Branch Office, in December 1964.

In December 1965, Mr West transferred to the Internal Audits Division and was appointed systems management auditor at the Ballistics Systems Division, Norton AFB CA.

In October 1968, he was promoted to Resident Auditor, Space and Missile Systems Organization, Norton AFB CA, and was responsible for directing audits of research and development, and procurement in the Minuteman and other system acquisitions.

He was promoted to Resident Auditor, Electronic Systems Division, Hanscom AFB MA, in December 1972. He held that position until November 1974 when he was named Resident Auditor, Aeronautical Systems Division, Wright-Patterson AFB OH. In both positions he directed agency-wide audits of major acquisitions, research and development, and procurement. In August 1980, he was named Deputy Director of Acquisition and Logistics Systems, Wright-Patterson AFB OH.

In June 1982, Mr West was appointed the first Director of Force and Support Management, Headquarters Air Force Audit Agency, Norton AFB CA.

Mr West has been active in church and civic affairs for the past 24 years. He is married to the former Marjory Bennion of Salt Lake City UT, and they are parents of two sons and four daughters.

Mr West retired with 35 years of service.

SES Promotion



Effective in December 1989, Ms Cathlynn B. Sparks was selected for the Senior Executive Service and became the new Deputy Director of the Budget Operations Directorate, Deputy Assistant Secretary (Budget), under the Principal Deputy Assistant Secretary of the Air Force, Financial Management (Resource Management).

Ms Sparks earned a bachelor of science degree in business administration/education from James Madison College in Harrisonburg, Virginia, in 1975. She earned her master's degree in business administration (management and supervision) in 1978 from Central Michigan University. Ms Sparks is also a 1986 graduate of the Federal Executive Institute.

Following graduation from college in 1975, she entered government service with the Air Force. Through selection for the management intern program, she began work with the Comptroller of the Air Force, Directorate of Budget. She was initially assigned to the Budget Management Division with specific responsibility for reprogramming actions, obligation and outlay forecasting, and congressional appeals. From 1979 to 1982, she was assigned to the Budget Operations Directorate as the Major Force Program manager for strategic programs, tactical programs, and airlift programs, and for the Airlift Service Industrial Fund.

In December 1982, Ms Sparks was promoted to the Department of Defense Comptroller (Program/Budget), Directorate for Operations as the Special Assistant to the Director. Her responsibilities included managing the budgetary aspects of the Department of Defense's Economies and Efficiencies program, and the Navy Industrial Fund. In August 1984, Ms Sparks was assigned responsibility for Air Force Logistics and Depot Maintenance programs and all Air Force Industrial Funds for the DOD Comptroller. In April 1987, she was assigned as the lead Operation and Maintenance analyst for Air Force programs in the DOD Comptroller. She served in the DOD Comptroller until her current promotion.

Best Author Award 1989





THE WINNER
Major Roger A. Bick

Major Roger A. Bick, the author of the article, *Improving Morale in Today's Comptroller Organization*, which won the best article for the April 1989 issue, has been awarded the 1989 annual ***Best Author Award***. Major Bick is chief of the Flying Training Branch, Directorate of Budget, Headquarters Air Training Command, Randolph AFB TX.

Major Roger A. Bick will be presented a specially engraved plaque commemorating the event.

Standings of the Runners-Up



1st Runner-Up
Captain Paul G. Hough

Captain Paul G. Hough was author of the best article for the January 1989 issue, *Officership and Comptrollership: The Challenge of Two Professions*. Captain Hough is a RAND Research Fellow at the RAND Corporation in Santa Monica CA.



2nd Runner-Up
Captain Brian Kistner

Captain Brian Kistner authored the best article for the July 1989 issue, *Financial Management in NATO: A Joint Assignment*. Capt Kistner is a budget analyst for the Directorate of Budget, Headquarters Strategic Air Command, Offutt AFB NE.

Congratulations to All!

Assistant Secretary of the Air Force
Financial Management and Comptroller

Honorable Michael B. Donley

Effective November 27, 1989, Mr Michael Bruce Donley became the Assistant Secretary of the Air Force, Financial Management and Comptroller. He serves as the Air Force's chief financial officer responsible for providing the financial services necessary for the effective and efficient use and management of Air Force resources.

Mr Donley was born October 4, 1952, at Hamilton Air Force Base, California. He earned a bachelor of arts degree and a master's degree in international relations from the University of Southern California. He has completed the program for senior executives in national security at Harvard University.

Mr Donley served in the U.S. Army from 1972 to 1975, and was assigned to the XVIIIth Airborne Corps and the 5th Special Forces Group. He is a graduate of the U.S. Army's intelligence and parachute schools, and the Defense Language Institute.

In 1978, Mr Donley was selected to be the first editor of the *National Security Record*, a monthly publication of The Heritage Foundation.

Mr Donley served as legislative assistant to Senator Roger Jepsen, for whom he staffed the major Senate debates of 1979—1980, including increases in defense spending, Selective Service registration, and the SALT II agreements.

From 1981 to 1984, Mr Donley was a professional staff member of the Senate Committee on Armed Services under Chairman John Tower. His oversight responsibilities included overall defense budget analysis, readiness issues, procurement of munitions, the operation and maintenance budget, and other matters related to the Preparedness Subcommittee.

From 1984 to 1987, Mr Donley was Director of Defense Programs at the National Security Council (NSC). He was the primary staff officer for review of the defense budget and served as the NSC observer to the Defense Resources Board. His responsibilities included issues related to general defense policy and management, the Joint Chiefs of Staff, and the unified and specified commands. He served as NSC staff liaison to the President's Blue Ribbon Commission on Defense Management, and led interagency review and coordination of presidential directives concerning defense reorganization and national security strategy.

In January 1988, Mr Donley was appointed Deputy Executive Secretary of the National Security Council and Senior Director of the White House Situation Support Staff. He was responsible for providing information support to the Assistant to the President for National Security Affairs and the NSC staff, and for coordinating interagency procedures for crisis management. In addition, he supervised the White House situation room, NSC computer systems, and emergency planning.

Mr Donley is married to the former Gail Ellestad of Palos Verdes, California. They have three daughters: Katie, Cameron, and Jacquie.

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Assistant Secretary of the Air Force
(Financial Management and Comptroller)

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APR 30 1990
UNIVERSITY OF ILLINOIS
AT URBANA-CHAMPAIGN

the AIR FORCE
COMPTROLLER

Volume 24 Number 2 April 1990

the Financial Management and Comptroller 1989 Awards

R TRAINING COMMAND

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ucator of the Year
thor of the Year
O: Civilian of the Year

ES COMMAND

ysis Office

STRATEGIC AIR COMMAND

MAJCOM Comptrollership (Airman)
Best Budget Office
Budget Airman of the Year
AFO Best Office

MILITARY AIRLIFT COMMAND

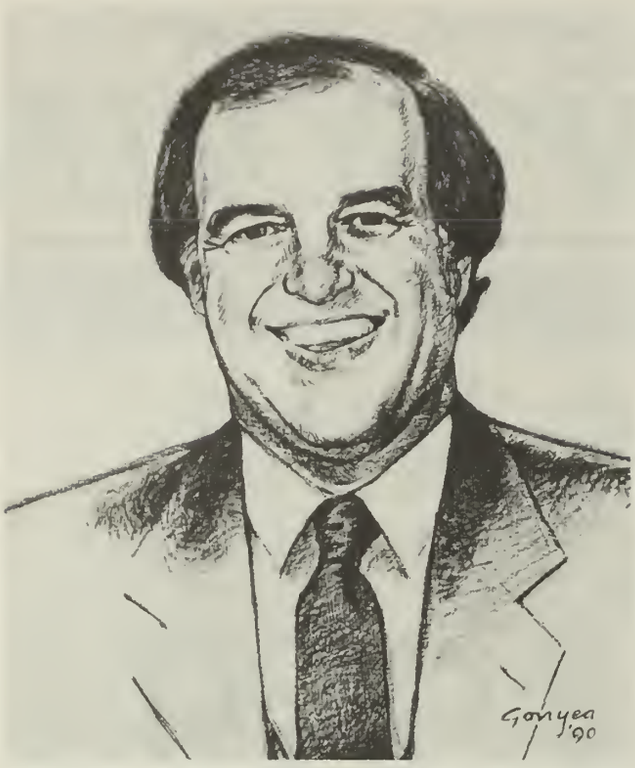
Best Comptroller Organization
MAJCOM Comptrollership (Civilian)
Budget Civilian of the Year

U.S. AIR FORCES IN EUROPE

AFO Officer of the Year
MAJCOM Resource Advisor of the Year

E OF THE SECRETARY
D STATES AIR FORCE

AFAFC/AFCSTC Comptrollership (Officer)
AFAFC/AFCSTC Comptrollership (Civilian)



Joseph P. Popple Retires

Principal Deputy Assistant Secretary of the Air Force, Financial Management (Financial Management)

and

Deputy Comptroller of the Air Force

January 1981—January 1990

Ceremony—Reception—Party





















7 February 1990

The Honorable Michael B. Donley
Assistant Secretary of the Air Force (FM)
Room 4E984, The Pentagon
Washington DC 20330

Dear Mike,

To your and the entire Air Force Financial Management/Comptroller family, the deepest thanks from my family and myself for an unforgettable retirement. Thank you also for the honors and recognitions. As I said in my retirement remarks they are in large part due to the contrihutions of the people who worked with me.

January 26th is a day we'll never forget, not just because it marked the end of my federal service, hut because the retirement ceremony, reception, and the evening festivities, were all done with a dignity and class that is rarely achieved. They reflected the same qualities of care and consideration that is always characteristic of any and all of the endeavors of the financial management community. I have treasured being the beneficiary of this dedication and support for the past fifteen years. It has really been a privilege to serve with such great people in a first class organization.

There is no douht that I will miss the day-to-day action in SAF/FM and the financial community worldwide. There also is no douht that Judy and I will be among the most active of the "alumni." We look forward to seeing you and all of our friends in the near future. Again, our heartfelt appreciation to you, the committee that worked the retirement events and the entire financial management/comptroller family. Please extend these thanks to one and all.

Warmest regards,

Joseph P. Popple
Retired Civil Servant

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(Financial Management and Comptroller)

(Vacant)
Principal Deputy Assistant Secretary
of the Air Force, Financial Management
(Financial Management)

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Principal Deputy Assistant Secretary
of the Air Force, Financial Management
(Resource Management)

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IN THIS ISSUE

Page

Mr Popple Retires....2
ACES HIGH—SMSgt Nancy V. Holt and Sgt Elizabeth J. Montoya....5
Economic Analysis, A Technique Whose Time Has Come, by Ms Dianne D. Taylor....6
The CCCMP Interview—Are You Really Prepared?, by Col Chuck Martin....8
Overview of Comptroller Information Transfer System (CITS), by Col James F. Dougherty....10
Notes from the Deputy Assistant Secretary (Budget), Maj Gen G.W. Larson (SAF/FMB)....12
Notes from the Deputy Assistant Secretary Cost and Economics, by Mr LeRoy T. Baseman (SAF/FMC)....13
Notes from the Deputy Assistant Secretary Accounting, Finance and Banking, Mr John K. Scott (SAF/FMA)....14
Notes from the Commander, Air Force Accounting & Finance Center, Maj Gen Charles D. Metcalf (AFAFC/CC)....15

Financial Management and Comptroller Awards for 1989....16

Air Force Audit Agency's Outstanding Auditors for 1989....19

Notes from the Deputy Assistant Secretary (Plans, Systems, and Analysis), Mr John J. Nethery (SAF/FMP)....20
Notes from the Auditor General of the Air Force, by Mr John W. Boddie (SAF/AG)....21
Comptroller Civilian Career Management Program, by Chuck Bennett and Vaughn Schlunz....22
Notes from the Chief for Enlisted Matters, by CMSgt "Rip" Sewell....23
Notes from the Comptroller Officer Assignments Section, by Lt Col Jack L. Bailey Jr....24
Notes from the Standard Systems Center, by Mr Pat Foley, Director of Comptroller Systems....25
Notes from the Professional Military Comptroller School (PMCS), by Maj John M. Medlin....26
PMCS Class 90-A Graduates and "Idea Papers"....27
Notes from the Comptroller Training Division, by Capt Claudette M. Millsap....28
Promotions....29
Retirements....30
Senior Executive Service Action....31

ACES HIGH

SMSgt Nancy V. Holt
NCOIC, Cost Programs, Directorate of Cost Analysis
Headquarters Strategic Air Command/ACC
Offutt AFB, NE



Born in Dunkirk NY and raised in Sterling IL, SMSgt Holt enlisted in the Air Force in October 1974. Following basic training, she was assigned to Davis Monthan AFB AZ as a Vehicle Operator/Dispatcher. In 1979, after a tour at Sembach AB Germany, she cross-trained into the Management Analysis career field and was assigned to Altus AFB OK. While new to the career field, she was instrumental in revitalizing a previously marginal branch into one recognized as "Best in MAC" for 1980.

In March 1981, she transferred to Bitburg AB Germany as NCOIC, Cost and Management Analysis. Once again, she turned a marginal office into "Best in USAFE" for 1982. At the same time, she completed her associate's degree in resource management technology and graduated as a distinguished graduate from USAFE's NCO Academy. In October 1983, the Comptroller selected her to activate a comptroller squadron and to serve as the squadron's first sergeant. Her organizational abilities in establishing the new squadron, along with her strong leadership and management as a first sergeant, earned her promotion to master sergeant under Stripes for Exceptional Performers **(STEP)**.

In 1985, she was assigned to the Cost Branch at Loring AFB ME. As NCOIC, her self-inspection, training, and continuity programs earned laudatory comments from the SAF IG and ensured continued operation of the office despite total turnover of key personnel.

Due to her proven record of excellence, she was selectively reassigned as NCOIC, Comptroller Plans and Requirements at HQ SAC in October 1986. She was SAC's focal point for activation of SAC's 24 comptroller squadrons and testing of SAC's Comptroller reorganization plan at base level.

In August 1988, she became the NCOIC, Cost Programs. Her cost expertise proved vitally important as she worked with five subordinate panels to the SAC Program Evaluation Group **(PEG)** in the development of Program Decision Packages for SAC's FY 92—97 Program Objective Memorandum **(POM)** submission. She is also the MAJCOM cost expert for "what-if" exercises involving crucial SAC programs, such as Small ICBM and Peacekeeper Rail Garrison development and "Looking Glass" operations.

SMSgt Holt's professionalism extends off-duty too. She recently completed her second term as treasurer of the Omaha Chapter of the American Society of Military Comptrollers and a term as secretary for a local Parent Teachers' Association board. She is working toward her bachelor's degree in business management and is active in local church and scouting activities.

SMSgt Holt is a leader and an achiever whose positive can-do attitude affects everyone around her. She clearly stands ACES HIGH in the Cost Community.

[Prior to publication, SMSgt Holt transferred to HQ MAC/ACC as Functional Manager for Cost Analysis—Ed]

Sgt Elizabeth J. Montoya
Financial Services Specialist
67th Tactical Reconnaissance Wing (TAC)
Bergstrom AFB TX



Sgt Montoya is a young woman with peerless character, leadership and professional skills. Born into an Air Force family in Okinawa, Japan, she enlisted in the Air Force in January 1986 and, after completing military basic training and technical training school, was assigned to Bergstrom in June 1986. Since that time, Sgt Montoya has put together a resume of accomplishments both on and off the job that is second to none.

Since she's been on board, the level of service in Bergstrom's travel pay section has dramatically improved. She led the travel computation section to successfully meet every one of TAC's tough PEERs goals.

Not only does Sgt Montoya take care of customers quickly, she does it accurately and with class. An audit found not one single computation problem—a significant achievement considering the emphasis placed on fast service. She is frequently singled out by customers for her courteous, helpful attitude and impeccable appearance.

In addition, she invested the time and energy to become the resident expert on the complex relocation income tax allowance **(RITA)** and the new military lodging plus travel per diem system. Largely through her efforts this latter program has been fully and successfully implemented.

Sgt Montoya is a leader off the job as well. She was selected by her peers to represent their views on the Comptroller Advisory Council. She has also been instrumental in planning and conducting a number of fund-raising activities, as well as being involved in the Austin YWCA and volunteer tutor program for elementary grade students.

With her goals set high, Sgt Montoya is right on target. She is enrolled in the Community College of the Air Force as well as an off-duty education program. She has completed 45 hours at Park College with a 3.5 grade point average.

Sgt Montoya's leadership, professionalism and character have not gone unrecognized. She was named squadron airman of the month and was selected from among nominees from 19 TAC bases as TAC Comptroller Airman of the Quarter. Sgt Montoya's accomplishments led to her selection as Bergstrom's Federal Women's Program Enlisted Woman of the Year for 1987.

Sgt Montoya's accomplishments and contributions in a relatively short career are unparalleled and represent just one example of the kind of individual performance that led the 67th Tactical Reconnaissance Wing Comptroller Division to being named "Best Comptroller Organization" in TAC. Sgt Montoya clearly stands ACES HIGH in the comptroller family.

Economic Analysis:

A Technique Whose Time Has Come, Again!

by Mrs Dianne D. Taylor

Today, next year, and for the foreseeable future, the Air Force will experience reduced funding for new missions, mission support, facility maintenance, military construction, and quality-of-life programs. Competition among the Services for available dollars is keen. No matter how efficiently we manage our resources, we will almost certainly be receiving fewer resources. More than ever, wing commanders and decision makers need information to make tough choices between competing programs. It's a fact of life that decision makers now operate in an environment of expanding requirements and shrinking resources. The Services are often criticized by Congress, regulatory agencies, the media, and the public for making choices without a complete understanding of the costs and consequences of their actions. Sometimes the criticism is well deserved. Given this less fertile resource environment and continued public scrutiny, we must be sure that we give the decision maker the information he needs to make the right decisions.

How can we do that? Do we need a new high-tech program or computer to improve our decision making? Do we have the resources to develop, acquire, and field a new program? The answer is probably not. So what do we do? How about looking again at a low-tech, low operations and maintenance technique that is already in place at base level. A technique in which base cost analysts are already proficient—Economic Analysis.

Economic analysis **(EA)** is a systematic approach to the problem of choosing how to use scarce resources. It can be applied to any problem for which there is more than one possible solution and the costs/benefits of each alternative are unequal or unclear. The difficulty of understanding the comparative real costs of the competing alternatives with different investment and operating and support costs over time is the major problem in making rational choices. The concepts of the "time value of money" and discounting are the heart of economic analysis. It is this technique, properly applied, that resolves the problem of unequal cash flows. This commonly used financial technique brings all cash flows back to their relative values at some particular point in time. Our counterparts in the private sector routinely apply this technique to business decisions of all kinds. The government decision maker needs the same information to understand the immediate and long-term implications of purchasing decisions. Whether purchasing a cement mixer or a new facility, the decision maker should insist that an economic analysis be done when the choice of alternatives is uncertain.

Now, let's review what economic analysis does for us. An EA forces us to clearly define the objective. What product or service are we trying to provide? The objective is not "to build a Military Construction Project dormitory on base," but to "provide adequate housing for 150 enlisted personnel in accordance with the existing Air Force regulations." The latter objective does not limit the alternatives to be considered nor does it bias the selection process by favoring a particular alternative.

By defining assumptions and constraints, we limit the scope of the analysis to the absolute requirements of the objective. All viable alternatives must fit within these definitions. Thus, development of alternatives is a logical follow-on to definition of assumptions and constraints. The analysis will contain at least two feasible alternatives.

Once alternatives are defined, the next step is to identify the costs and benefits of each. Here begins the focus on cost data--future costs. Past costs usually have no impact on the decision, although the market value of existing assets should be attributed to the alternative employing the assets. It is at this point when all costs or cash flows are identified that discounting or time value of money techniques are applied. Using a good spreadsheet program, it is simple to discount the cash flows at the standard 10% government cost of capital and perform sensitivity analysis at other possible interest rates. At this point, an EA may take one of several forms:

★ Total discounted or present value cost in terms of a specific program year may be set equal to the cash flow through the life of the project for alternatives with equal lives. Given the present value of each alternative, it becomes easier for the decision maker to evaluate benefits purchased with each alternative.

★ Uniform Annual Cost may convert total cash flows into average annual costs using present value techniques for alternatives having unequal lives.

★ Savings to Investment Ratio and Internal Rate of Return are two other commonly used comparison techniques. Savings to Investment Ratio is a ratio of the present value of savings to the present value of investment. Alternatives with the highest ratio are considered to be the best choice. Internal Rate of Return is a measure of the relationship of cash inflows to cash outflows. Both these indicators allow ranking projects in order of capital efficiency.

★ In a cost/benefit analysis, benefits are the products or services obtained from the cash outlay. Usually, all alternatives will provide the same benefits in unequal quantities. Economic analysis provides methods of quantifying the relative values of these unequal benefits and their associated costs either by converting them to dollars, some other unit of account, or a ratio/index.

Once costs and benefits are determined, alternatives can be compared and ranked. Alternatives with equal costs/unequal benefits and unequal costs/equal benefits make the decision process fairly simple. Unfortunately, most alternatives fall into the category of unequal costs/unequal benefits—the most difficult situation to analyze. But with costs and benefits data clearly and logically identified, the decision maker can make a decision with a better understanding of his action.

Now that we recall the benefits of economic analysis, let's consider how its application to a major base-level program, Military Construction (**MILCON**), might be improved. MILCON typically requires five years from identification of the requirement to actual construction of a building. Competition for funds is tightening and availability of funding is almost always inadequate. Economic analysis can squeeze additional efficiency from the MILCON dollar and can document the process for decision makers.

Within SAC, we believe economic analysis for MILCON projects can be most effectively applied at base level. The information source and the people most familiar with the project are there. The length of the MILCON process may necessitate the review and revision of the project and thus the EA. The people best able to track changes are at base level. Prior to MAJCOM EA certification, SAC bases require very little assistance from the HQ SAC Cost office. Economic analysis should be applied early in the MILCON process so that commanders have the necessary financial information to make an informed decision.

Each year the Base Facilities Review Board reviews MILCON and family housing requirements and selects certain projects for inclusion in the six-year MILCON program. A cost analyst should be a non-voting member of the Facilities Board. As the board identifies projects, the engineers define the requirement as usual. The analyst develops the EA based on that requirement. At this point, the EA is strictly a base-level tool with no requirement for MAJCOM review and certification.

Further along in the MILCON process, MAJCOM engineers identify to the MAJCOM Cost office the projects that require an EA to support the project at Air Staff and OSD. When tasked by the MAJCOM Cost office, the base cost analyst can review and update that initial analysis and forward it for review and certification.

We have the talent at base level to do the job. In times of shrinking budgets we need to do more economic analysis, not less. A five-percent increase in the efficiency of SAC's average current mission MILCON dollar (about $100M each year) will result in freeing up about $5.0M. That may not seem like much in terms of billion dollar budgets, but that amount translates into one or two badly needed facilities for SAC each year. Economic analysis is old hat, but it works. Let's be sure we use it effectively in all our acquisition programs.



Mrs Taylor is a cost analyst for the Systems Division, HQ SAC/ACCS, Offutt AFB NE. She has held several positions with the Air Force and the Army. Before her assignment to HQ SAC, she was Chief, Reviews and Standards Division, XVIII Airborne Corps, Ft Bragg NC. She is nearing completion of requirements for the professional designation in cost analysis and is working toward a bachelor's degree in Business Administration from Bellevue College. She is also a member of the ASMC.

The CCCMP Interview—Are You Really Prepared?

by Colonel Chuck Martin

During the past four years while representing the operating commands on the *Civilian Comptroller Career Management Program* **(CCCMP)** *Policy Council,* I've been closely associated with the annual interview process. In addition to council duties, I've chaired interview panels and served as a member on others supporting the program, its goals and requirements, while also gaining an appreciation for how registrants view and react to this process. Because the interview process is so important to individual career development plans and opportunities, I'd like to share some thoughts regarding the process and how one should prepare for it. While this won't be a detailed "how to" article, I believe that the more one knows about the objectives of the interview, its use, and its basic mechanics, the better one can prepare for it. In my opinion, the operative words in the above sentence are *objectives* and *prepare.*

Why the concern on my part? My observation over the years is that many registrants don't take the right approach preparing for the interview process, i.e., they don't realize the interview is trying to identify those with a high potential for promotion/educational opportunities, rather than testing current job knowledge and evaluating current performance. Without that basic understanding, one tends to prepare one way, while another direction may be more productive. In other words, what and how you prepare is probably the product of what one thinks the interview will try to evaluate. More on that later. Others tend to view the interview process as "come as you are," suggesting that advance preparation should be minimal provided you know your job and stay abreast of current issues in the resource management business. Based on my observation, success interviews require solid preparation and practive if one is to do it well.

Why the Interview?

The interview is a vital part of the Total Person Score **(TPS)** because of the need to overcome the shortcomings and inflation in the civilian performance and promotion appraisal system **(CPPA).** Simply stated, CPPA scores do not provide the differentiation for supervisors and senior managers to make critical promotion/education/career-broadening decisions. The interview, together with points for educational, professional and performance awards, gives that differentiation. The interview score comprises 75 points of the TPS maximum of 200 points; that's why it's so important to do well. Registrants should consider the interview as an opportunity to demonstrate experience and capabilities in competition with others in their occupational series vying for the limited promotion and educational opportunities. Realistically, it should also provide personal feedback to the registrant and perhaps serve as a catalyst to cross-train, career broaden or simply to learn more about the overall resource management career field. While specific interview procedures and costs can be questioned, I don't believe a professional career program of the size and scope of CCCMP can operate without some sort of interview process.

The Process

Interviews are held in the fall of each year at locations across the Air Force. Since registrants normally interview biannually, the interview cycle targets GS-11s and GS-12s one year, and GS/GM-13s and GS/GM-14s the other, although those new to the program or recent promotees are encouraged to interview during the next available cycle.

For the 1989 cycle, some 42 panels were held at 24 locations over a nine-week period. Some 2,046 registrants were interviewed, or about 70 percent of those eligible. Panel members, both civilian and military, came from the comptroller community with some 165 GM-15s/colonels or above serving on the various panels. Thirty-five of the 42 panels were chaired by civilians, bringing a civilian "bent" and involvement to the process. The interview panel normally consists of four persons, with emphasis on placing those with varied comptroller discipline backgrounds together. A representative from the PALACE Team at the Air Force Civilian Personnel Management Center, Randolph AFB TX, provides technical support to each panel. Host installations appoint a project officer to arrange for the interview site, to contact registrants to schedule interviews, and to support panel members and interviewees throughout the week.

The interview itself is verbal, yet interviewees read the questions and have the opportunity to make notes to organize and assist with their verbal responses. A 25-minute time limit is enforced, yet that hasn't been a problem for most. For example, during the 1989 cycle, the average interview time was 19 minutes. For those prepared for the interview, the time limit is more than ample and it forces those responding to organize their responses to hit key points.

On a personal note, members on the panel I chaired this year noticed that those who made brief notes to highlight key issues or thoughts while reading the questions tended to score better during the interview than those taking extensive notes using valuable interview time, or the others who didn't take any notes. Obviously, the use and extent of note-taking is a personal choice, but why pass up the opportunity to highlight key thoughts as you read the questions? Again, this is a personal observation.

I did say:...*as you read the question!* The biggest frustration to panel members, and I've talked to many, is that many interviewees answer questions that they *think* they read. Admittedly, in a pressure-cooker environment, one tends to look for key words or read only so far as to get the

subject or a thought, then it's "off to the races" with answers. If I can give only one word of advice, it is to "read" the entire question, including the tasking, i.e., "describe the" As an example, someone would give a detailed definition of a process when the question asked to "describe the impact," etc. You need to overcome that temptation to answer fast and read the entire question.

Some complain about the interview process because they don't perform well under pressure; i.e., suggesting that talking in front of a panel makes them nervous and shaken! While a certain level of nervousness is understandable and probably beneficial, those who become "rattled" more than likely have the same problem in the work environment,probably avoiding briefings to senior management in one-on-one or group settings. While panel members make a deliberate attempt to put the interviewee at ease, preparation and practice are so important in overcoming these apprehensions, be it at work or in an interview. During my stint as commandant at the Professional Military Comptroller School, I noted that the required 5-minute briefing to seminar and/or class was a significant threat to many mid-level civilians attending that course. Yet, after practice and briefing, one could see both the confidence and skills improve significantly. Nonverbal communications skills need to be learned because they tend to instill self-confidence and pride, so vital in one's performance before others. You need to practice the interview process if you expect to excel in this phase of your professional development. Practice makes perfect!

Interview Objective

Since the objective of the interview process is to identify high potential registrants for promotion and/or development, one should assume interview answers must enforce or support those goals. While questions change each cycle, the trend has been to address functional issues/areas, i.e., budget, accounting and finance, cost analysis, audit, etc; while also looking at a current issue facing the resource management community. Your ideas, rather than rote responses, are the way to identify potential and score well. So often, interviewees relate responses to their own immediate work area or organizational level, rather than taking a "corporate" view by showing the interrelationships which exist between base, MAJCOM and Secretariat/Air Staff or between functional areas. For example, if you work at AFAFC and try to relate every answer to your own experiences at Lowry AFB, you probably won't do well because your answers won't be comprehensive. The same logic applies to those at base level. Comprehensive answers stressing the interrelationships between levels or functions are the key. That's why preparation is so important! CCCMP registrants are provided or have access to so many opportunities to learn about our business, its interrelationships and current issues. Professional journals like *The Air Force Comptroller, Armed Forces Comptroller,* and *Air Force Magazine* give a superb perspective of the issues. Active participation in the Association of Government Accountants **(AGA)**, American Society of Military Comptrollers **(ASMC)** or similar meetings, training sessions or workshops highlight the issues of the day, technological advances, leadership theories and "big picture" approaches to problem solving. Resident classes like the Comptroller Staff Officers' Course, the Professional Military Comptroller School or Air Force PME courses like Squadron Officers' School stress issues, communicative skills, excellent guest speakers and exposure to classmates of varied backgrounds and opinions. However, that's not the only way to prepare! Seeking out opportunities to career broaden will certainly give one a perspective on the interrelationship between comptroller disciplines, while providing the confidence to tackle a stressful work situation. It's tough to leave a job you know for another, but that's how you develop more knowledge about our business. Last, but certainly not least, are the many regulations, pamphlets, OIs, etc., that one can review and study to learn more about a function or CCCMP procedures. **AF Pamphlet 40-20** provides overall information on CCCMP, together with the details on program administration. Whatever approach you take, preparation and practice are necessary as one gets ready to interview.

Start Now

It's never too early to prepare! The high potential registrant who aspires to a leadership role in the financial management business should develop a sound career "plan" preparing oneself for increased responsibilities. That plan involves establishing career goals, assessing strengths and weaknesses, reviewing career ladders and developing Master Development Plans **(MDPs),** as shown in **AFP 40-20, Attachment 5.** You need to know where you want to go before the program can help. Produce in your current job, but be ready to move on to new and exciting challenges. A realistic plan demands moving between functional disciplines, attending the necessary schools, improving communicative skills, being involved in professional associations and doing well in the CCCMP interview process. By being aware of the objectives of the interview, and by preparing and practicing for it, you will be successful. Give it a try!



Col Martin is the Deputy Chief of Staff, Comptroller, Headquarters Tactical Air Command, Langley AFB VA. He also acts as the Other Commands Organizational Representative on the CCCMP Policy Council. He holds a BBA in economics from Manhattan College and an MBA in accounting from Michigan State University under AFIT. He also attended ACSC and ICAF. Prior to his present position, Col Martin was Commandant at the Professional Military Comptroller School, Maxwell AFB AL. Thoughout his career he has served in various comptroller field assignments, as well as an auditor. Col Martin is a member of the ASMC.

Overview of Comptroller Information Transfer System (CITS)

by Colonel James F. Dougherty

In early fiscal year 1989, the Air Force Reserve Deputy Chief of Staff, Comptroller organization envisioned and subsequently designed a **Host 2200 MAPPER**-based information transfer system to enhance the passing of data files, programs, and message traffic between all AFRES Comptroller personnel at 43 primary AFRES locations. The system had to be functional, require minimal user training, and be self-explanatory. Further, it had to function as easily for the remote PC dial-in user as for those PC users directly connected to the **Host 2200.** The last requirement was that this information transfer system function with textual **ASCII** data, spreadsheet files, program listings, PC word processing, or any type of computer information.

CITS has served as the communications backbone between HQ AFRES/AC and its numerous Comptroller locations since April 1989. It is the transfer medium for managing, sending, storing, and backing up all field-to-HQ and HQ-to-field financial information. Multiple CITS information transfer applications currently reside on the HQ AFRES Comptroller **Unisys 2200**. Since reservist pay transactions **(ARPAS)** are gathered daily from base and unit PCs via 9600 Baud dial-in to the 2200, this same transmission permits field PCs to retrieve HQ AFRES generated information. When applicable, funding messages, RC/CC structures, software updates, and other activities for the command automatically transfer to appropriate base or unit PCs. CITS has given the AFRES Comptroller full system control of information either stored, forwarded, or retrieved on the 2200. This system control has allowed the Comptroller to aggressively move forward in the implementation of initiatives. The positive interaction between all AFRES Comptroller functions at the headquarters, bases, and units has enhanced the performance of the entire organization to a much higher level.

Functional Features of CITS

CITS is *not* an electronic mail system although it contains all major components of electronic mail. The reason for calling CITS an "Information Transfer System" is that *all* of the various data formats are acceptable. In most electronic mail, you expect the system to handle, store, and forward written message traffic. CITS goes beyond this concept in that it also manages the transfer of large data files from both Hosts, LANS, and PCs, plus executable programs, spreadsheets, and word processing. Another difference is that traditional electronic mail systems reside on a Host not part of the 2200 Host and all users must either be on that system or dial into it to gain mail access. CITS, however, resides on the currently installed Host. It is designed to communicate with most all other Air Force Hosts and mail systems through its Distributed Communications Processor **(DCP).**

Another major distinction of CITS is that it is so very easy to train and use. CITS was designed for multi-base, multi-unit installations where command personnel have difficulty in providing much training or in answering telephone inquiries across various time zones. CITS requires little training to get started and is easy to use because it was designed to be solidly simple.

Users

The Sender and Recipients:

CITS functions are based on each system user being identified. Each is given a user name and password. Individual users are all identified as being members of various group organizations. There is an infinite number of system users, and the system coordinator can add new ones to the system in real time.

Information to be Transferred:

CITS allows each user to send the following information to both individuals and groups:

- ★ Host 2200 programs, files, MAPPER data RIDS
- ★ Executable code
- ★ Any ASCII character, ASCII files or data—with or without emphasis
- ★ Spreadsheets
- ★ MAPPER memos
- ★ Word processing data
- ★ Text

Group Mail and Multiple Recipient Mail:

CITS allows one user to send specific information to either:

- ★ One group
- ★ Mixed groups and individuals

Individual Mail:

CITS provides for individual users to send mail or data to any other user or group (if authorized). He/she may receive mail or data and either:

- ★ Read the information
- ★ Automatically download the information to PC disk
- ★ Output it to a printer

Further, the information may be passed along by editing it and forwarding to another user.

Individual and Group User Listings:

CITS has the facility for the coordinator to store all individual user identification and group relationships in one MAPPER file. The user can access this list for either name or telephone number information as required. Password data is hidden within the MAPPER RID that contains all user community access information.

Transfer Status and RSVP:

The sender has the capability to flag sent data with an RSVP code. The sender can then be informed of whether the message has been received and read by the recipient.

Password:

All user access to CITS is password protected. *Multiple CITS systems may exist on one Host* if complete separation is desired between various user communities.

Automatic Backup of Transmitted Data and Files:

One of the strengths of CITS having been developed in MAPPER is that all data moved or updated within CITS is automatically backed up to tape for archival purposes. Thus, network-wide transmission activity is protected.

PC Support

Features:

CITS eliminates mailing floppy disks because new software releases may be "central site downloaded" for a real savings in time and money.

Field-level file problems can be resolved centrally by uploading the entire file, refurbishing it, and returning it to the user via CITS.

Files, spreadsheets or word processing may either be passed to or retrieved from CITS.

PC users that have STEP, PEP, CHI, or OMNIGATE connectivity can facilitate automatic file upload/download from any PC disk and program.

PC Users With and Without Emulation:

All system users that have Host connectivity via STEP, PEP, or CHI have the correct connectivity to use CITS.

Those users without emulation capability in their PC may dial in asynchronously to CITS via the OMNIGATE secure dial-in system. All that is required for this connection is an asynchronous modem and OMNIGATE software diskette. OMNIGATE also allows portable PCs to communicate with the HOST for CITS as well as CBAS, BBAS, and all other System 11, 1100, or 2200 based-software systems.

Connectivity and Network Features

The CITS network is based on the Unisys 2200, System 11, and 1100 hardware architecture widely used throughout the Air Force. CITS was designed so that any user with the authorization and need to access CITS can do so with very little system knowledge.

Unisys Host Dedicated Users:

All terminal users physically connected to an in-place DCP network would have automatic use of the system. The user just types "CITS" to get in.

File upload and download capability is not available to "dumb" terminals such as UTS terminal devices.

Dedicated and Dial-Up Connectivity:

All LAN users that are bridge connected to the 2200 Host and MAPPER may have their full complement of users accessible to CITS.

CITS is a real-time system, and as such, all dial-in LAN users can have batch data transfer and retrieval when the regular dial-up connection is made.

The CITS technical support team at AFRES can be made available to assist you in CITS implementation.

The AFRES CITS Development team has prepared documentation and training programs that may be utilized by your command.

As CITS is AF-owned, there is no software cost involved. The communications requirement may force the purchase of additional modems and cables for connectivity. It is anticipated that an initial implementation of CITS throughout a given MAJCOM should cost less than $25,000. A more extensive implementation involving large user networks or automatic time-of-day Host to Host CITS transmission traffic would be more costly to implement due to the need for on-site technical set up and support and additional hardware at the DCP 40.

Summary

The AFRES DCS, Comptroller welcomes your interest and investigation of the Comptroller's Information Transfer System. They are convinced that the vastly increased accuracy and timeliness of data will go a long way towards streamlining the flow of fiscal and management information vital to the support of every major command. For further information, please feel free to call them at AUTOVON 468-6778.



Col Dougherty is Deputy Comptroller, HQ PACAF, Hickam AFB HI. From July 1986 to November 1989, he served as the DCS/Comptroller for HQ AFRES, Robins AFB GA. He holds a bachelor's degree in finance from Boston College and a master's degree in business administration from Troy State University. Col Dougherty a graduate of PMCS Class 84-A and of ICAF (1982). Col Dougherty has a background in cost & management analysis as well as budget, and has served as Comptroller at various CONUS and overseas locations. He is also a member of the ASMC.



NOTES FROM THE:

Deputy Assistant Secretary (Budget)

Maj Gen G.W. Larson, Jr, Deputy Assistant Secretary (Budget) **Autovon 225-1875**

FY 1991 President's Budget (PB)

The main crunch in preparing the Air Force input to the FY 1991 PB is over. Our $95.7 billion request reflects a real decline of 1% in overall Air Force spending, signaling our transition to a leaner force. Military endstrength will decrease by 15,000 to 530,000 men and women by the end of FY 1991. Modernization will include production of the **B-2, AMRAAM, C-17, F-15E, F-16,** and **Peacekeeper Rail Garrison** among others. Major RDT&E programs include the **ATF** and the **Small ICBM**. Some programs will be terminated, such as the **Maverick** missile and the **Follow-On Wild Weasel** development. The Secretary of Defense announced a new list of proposed base closures and realignments along with the PB, so the debate on Capitol Hill is guaranteed to be lively and long.

Base Realignment and Closure

The base realignment and closure recommendations made by the Secretary of Defense's appointed commission in December 1988 were approved by the Congress on 10 November 1989 as part of the FY 1990 *Department of Defense Military Construction Appropriation Act,* **P.L. 101-148**. Of the $500 million appropriated, the Air Force share is $205.6 million. This will be applied to activities spanning military construction, operation and maintenance, procurement, military personnel PCS, and family housing construction and operations.

Execution of the base closure and realignment activities will be through the separate appropriation established by the Congress—not as a reimbursable to active Air Force accounts. This results in a unique fund code and structure to maintain the identification and tracking necessary to meet congressional and DOD requirements for implementation cost data.

The schedule established by the Air Staff and the major commands involved minimizes the impact on mission capability while placing priority on achieving closure status on the five Air Force bases at the earliest opportunity. The Financial Management and Comptroller community will play an important part in making sure these objectives are realized.

FY 1991 Active Operation and Maintenance (O&M)

The net result is *negative* real growth in the O&M account of 3.1% between FY 1990 and FY 1991. OSD submitted 51 Program Budget Decisions **(PBDs)** against O&M during this cycle. These brought the FY 1991 programmed amount down by $674 million. This year, for the first time, OSD issued Defense Management Review Decisions **(DMRDs)** which implemented SECDEF recommendations on how to streamline management within DOD. These reduced the Air Force O&M topline by $1,553 million. While several of the changes were programmatic in nature or were transfers in/out of the appropriation, over $600 million of the reduction was nonprogrammatic.

Operating Budget Review Committee (OBRC)

The OBRC will be reviewing FY 1991 command O&M submissions in June. The reviews will be thorough; your justification should be lean and to the point, with funding priorities clear. Specifics were included in the FY 1991 Financial Plan "Call" the MAJCOMs received in February.

DOD Counternarcotics Program

The Air Force continues to have an increasing major role in the war on drugs. In FY 1989, we received $84 million and in FY 1990, $166 million has been distributed to the Air Force. These projects had previously been identified primarily by the CINCs and approved by the DOD Drug Coordinator's Office. OSD directed that beginning in FY 1991 all funds in support of counternarcotics operations will be withdrawn to the DOD central account and then reissued as drug funding. Another major development was the establishment of a special tab for counternarcotics in the FY 1992—FY 1997 Program Objective Memorandum. The long-term goal is to "normalize" the counternarcotics program into the everyday Biennial Planning, Programming, and Budgeting System **(BPPBS)** process. For example, there is now a Counternarcotics Panel in the Air Force Board Structure.



NOTES FROM THE:

Deputy Assistant Secretary, Cost & Economics

Mr LeRoy T. Baseman, Deputy Assistant Secretary, Cost & Economics **Autovon 227-5311**

In this and probably the next several issues, I will provide progress reports on several major Financial Management Review initiatives of interest to the Air Force Cost Analysis community. If I don't address initiatives of particular concern to you, call the responsible SAF/FMC office in the Secretariat for the current status. Your interest and suggestions will always be welcome.

Develop New Methods to Apply Technology. The Air Force Cost Center **(AFCSTC)** continues development and delivery of its cost analyst's "tool kit." Numerous specialized models have been completed and provided to the field in the past two years. This fiscal year work on a number of general purpose models with wide application will be completed. An IBM-PC based package called **EXEC*U*STAT** will be distributed. This package received extensive review and was found to contain those features most useful to the majority of Air Force users. By the end of March, we will release **LCURVE,** an IBM PC-based learning curve program. This program has been under development for the past two years and represents a major step forward in learning curve analysis. LCURVE is user-friendly and combines rigorous mathematical analysis with presentation quality graphics.

In response to the urgent need to improve our methods of performing risk analysis of major system acquisitions, the Cost Center, in cooperation with AFSC's Space Systems Division, is revising and upgrading the existing "AFSC Risk" model. The emphasis is on integrating analytical rigor with user-friendliness features. The result will be a new "Air Force" Risk model, one which analysts throughout the Air Force can access and use to our corporate benefit. This effort should be completed by the end of FY 90. As an additional step, we are preparing an Air Force specific guide on risk analysis methods, one which places special emphasis on the Independent Cost Analysis **(ICA)** process.

Our current economic analysis **(EA)** model, which is a **LOTUS 1-2-3** based model will also be upgraded. By re-coding the present EA model into a different programming language, several user-suggested enhancements will be made while run time is dramatically reduced. This work will be completed by the end of FY 90.

Independent Cost Analysis (ICA) Program. In a Memorandum for ALMAJCOM/AC, Subject: Independent Cost Analysis (ICA) Policy, dated February 8, 1990, we announced policy changes related to the tasking and review of ICAs for immediate implementation pending formal revision to **AFR 173-11.** Anyone involved in the ICA program should have a copy of this memorandum and the attachment thereto. The changes emanated from the ongoing Defense Management Review **(DMR)** and Financial Management Review **(FMR)** where opportunities to improve the value and efficiency of the AF ICA Program were identified.

With regard to tasking, we have retained unchanged the principal role of AFSC in the performance of ICAs. We have also recognized formally the AFCSTC role in either leading or performing a limited number of ICAs each year. We envision these AFCSTC ICAs to be mostly in response to special requests for costing information emanating from the Secretariat and/or Air Staff. The responsibilities of AFLC, AFESC and the operating commands in the ICA process remain unchanged.

The time consumed by the number of reviews after the ICAs are completed has been of concern to all of us involved in the program. Both the DMR and FMR had initiatives to reduce the number of reviews consistent with the recent DOD and AF actions to streamline and improve the acquisition process. The reduction to four reviews, as outlined in the policy statement from an average of the 11 previously conducted, originated with HQ AFSC in the DMR and was subsequently endorsed during the FMR. The operating commands are encouraged to participate fully throughout the entire process. A single review for their senior staff can be arranged on an exception basis when the ICA contains information of special interest to, or requiring action by, the operating command.

For FY 90, 18 weapon system ICAs will be reviewed for programs having a DAB, six additional weapon system ICAs will be performed for the Program Objective Memorandum (POM), and eight ICAs have been tasked for major automated information systems. This workload is unprecedented and has necessitated the dramatic changes described above. The use of cost information for decision makers has never been higher, and the challenges for quality and quantity of cost analyses and sensitivity analyses have never been greater.

Changes in Support to System Program Offices (SPOs). The December 31, 1989 Selected Acquisition Reports **(SARs)** were reviewed for the first time via teleconferencing. The procedure enabled the SARs to be discussed by all interested parties—to include the Program Directors, Comptrollers, Program Control Chiefs, and Program Element Monitors. Along with the expanded review audience, a major savings in TDY dollars and time were realized over the previous process of assembling individuals from as many as 32 program offices in Washington, D.C. for as long as five days.



NOTES FROM THE:

Deputy Assistant Secretary, Accounting, Finance and Banking

Mr John K. Scott, Deputy Assistant Secretary, Accounting, Finance and Banking **Autovon 227-9578**

Appropriated Fund (APF) Support of Morale, Welfare and Recreation Activities (MWR)

There are a few significant changes to the MWR program for FY90. The *Defense Authorization Act* contains new provisions that have resulted in minimum amounts of APF that must be spent on child development centers and family day care. This will result in an additional $18 million of APF support during FY 90 for child care that was not in command projections. Effective January 1, 1990, military training exercises, such as those performed by RED HORSE, Prime BEEF, Air Force Reserve, Air National Guard and other military personnel, may not be used to support MWR activities when NAF is the funding source for construction. The memoranda and messages issued by SAF/FMA for APF support of MWR have been incorporated into a new Comptroller regulation which should be published in the near future. The point of contact for MWR issues is **Mr Jeff A. Arrington, SAF/FMABC, AV 227-6410**.

OMB Issues Revised *OMB Circular A-125*

The long awaited revised **OMB Circular A-125** (which implements the Prompt Payment Act **(PPA)** Amendments of 1988) was finally published on December 12, 1989. Most of its requirements were implemented on April 1 and October 1, 1989; the rest were implemented effective January 22, 1990.

There are several controversial aspects of the revised circular. Effective January 22, 1990, for contractors who are owed interest and make a written request to the government within 40 days after payment was made, the government must pay the late payment interest and an "additional penalty" The penalty is the greater of $25.00 or 100 percent of the original late payment interest. The additional penalty for a late interest payment is limited to $2,500 until January 22, 1992; after that, the limit is $5,000. The moral to this change: If you owe interest, pay it before the contractor asks for it.

Another controversial aspect deals with the discount period. Prior to April 1, 1989, the discount period started upon receipt of a proper invoice. After April 1, 1989, the discount period starts when the contractor dates the invoice. A possible solution is to encourage contractors to offer longer discount periods and to date their invoices on the date that they mail them.

The reporting requirements for the PPA Act also changed. We will forward the new requirements as soon as they are received from the DOD Comptroller.

In passing the PPA Amendments of 1988, Congress is demanding contractors be paid on time and interest be paid when due. All levels of the Air Force's Financial Management/Comptroller and Acquisition communities must work together to ensure that the spirit as well as the intent of this law is accomplished.

Address questions regarding the revised circular to **Mr Steve Roebuck, SAF/FMABB, AUTOVON 227-4638.**

Consolidation Studies

The Deputy Secretary of Defense has directed a study of DOD financial operations to address opportunities to enhance current accounting and finance operations, and realize savings, by consolidating accounting and finance operations within DOD. The study focuses on three areas: consolidation of military pay centers, reduction in the number of accounting and finance stations, and establishment of a Defense Accounting and Finance Agency. Representatives from the OSD, the Services, and other DOD components will report results and recommendations of the study to the Deputy Secretary by May 1, 1990. The point of contact is **Mr Donald Mitchell, SAF/FMABC, AV 227-6410.**



NOTES FROM THE:

Commander, Air Force Accounting & Finance Center

by Maj General Charles D. Metcalf **Autovon 926-7461**

Office of the Comptroller. Effective 1 October 1989, the functions of accounting and finance, budget, and cost were organized into a new entity, the *Office of the Comptroller* **(AFAFC/AC).**

The Accounting and Finance Division **(AFAFC/ACF)** is the disbursing agent for the Air Force Accounting and Finance Center, accounting for approximately 36 million disbursements and 163,000 collections annually.

As an example, in December 1989, the Joint Uniform Military Pay System **(JUMPS)** accounted for 2.5 million of these disbursements ($1.5 million). Retired pay and allotments made 700,000 disbursements ($578 million). Reserve pay accounted for 300,000 disbursements ($64 million). The balance was for miscellaneous purposes (including Foreign Military Sales actions) amounting to $656 million. We issue approximately 1.8 million U.S. Savings Bonds each year, with a maturity value of approximately $180 million, and that number is going up.

Of the $2.7 billion in actions processed in December 1989, only one-third was paid by checks. The remaining two-thirds was paid by "direct deposit."

Collection actions include out-of-service debts, Survivor Benefit Plan contributions, Veterans' Educational Assistance Program contributions, Servicemans' Group Life Insurance contributions, Foreign Military Sales payments, and reclamation of payments to deceased personnel. Approximately 163,000 actions were processed in calendar year 1989 amounting to $21 billion.

The *Special Accounts Branch* **(AFAFC/ACFR)** handles several unique programs including the F-16 coproduction Currency Clearing House, AF Civilian Health and Medical Program of the Uniformed Services **(CHAMPUS)** payments, unemployment compensation claims, and mortuary affairs accounting.

The *Management Systems Branch* **(AFAFC/ACFS)** develops initiatives and systems that modernize and mechanize processing. They also monitor operations and the ability to get the job done through an internal quality assurance program.

The *Budget Office* **(AFAFC/ACB)** develops and administers the AFAFC budget and financial plans. They track and research all legislative actions associated with the Congressional Budget Cycle and analyze appropriation bills and public laws to determine their impact on AFAFC's operations and centrally-managed Air Force programs.

The *Cost Office* **(AFAFC/ACC)** is the focal point in AFAFC for all cost-related activities. They develop and maintain a cost library and research tools for cost studies and also perform cost studies for contract reviews, Program Objective Memorandum **(POM)** submissions, and special studies as requested by the AFAFC Commander and Directors.

The AFAFC Comptroller supports 13 other subject matter areas **(SMAs)** in the Accounting and Finance Center. Questions concerning policy, civilian pay, military pay, retired pay, debt collection, reports from base-level, etc., should be addressed to these SMAs. For a complete listing, contact the *Directorate of Information Management* **(AFAFC/IM)**, Denver CO 80279-5000 for a ***Key Functions and People*** roster.

Air Force Automated Teller Machine (ATM) Project Instant Pay Service (IPS). The Air Force Accounting and Finance Center **(AFAFC)**, in conjunction with Air Training Command **(ATC)** is testing the use of ATMs to pay pipeline students assigned to ATC Technical Training Centers. A pipeline student is defined as a Basic Military Training Student **(BMTS)** graduate who is a student at a Technical Training Center, but has not arrived at his/her first permanent duty station. The ATM test started at Keesler AFB on 13 October 1989 and will run through April 1990. At the conclusion of the test period, HQ AFAFC/MPG and HQ ATC/ACF will analyze results of the ATM Operational Test and Evaluation **(OT&E)** Plan to determine the benefits of the ATM payment system. If successful, use of ATMs will be expanded to three additional test sites (Sheppard AFB TX, Lowry AFB CO, Lackland AFB TX) during the June 1990—June 1991 time period. Preliminary feedback from Keesler AFB reveals that the ATM system has been well received by the student population. Use of ATMs is projected to save the Air Force substantial costs in the area of checkwriting operations as well as provide increased security of funds to students residing in dormitories. Use of ATMs is a quality of life initiative designed to provide increased payroll services to the ATC student population. Permanent party personnel are not included in the ATM payment system.

By-/For-Others Payment Initiatives. Good progress continues in improving the timeliness, accuracy, and control of recording and reporting outlays. The voucherless travel system designed to eliminate the flow of hard-copy vouchers from paying station to AFAFC to accountable station is fully operational at 119 bases with only five bases remaining. Initiatives to automate the processing of Army transportation payments and to develop a mechanized by-others control log have both been implemented at Barksdale AFB LA, with implementation at other bases during the next several months. To reduce problems associated with lost voucher copies, a centralized missing by-others voucher request system is being tested at 36 bases using original vouchers available at AFAFC. Work is being done with the Army and Navy to resolve cross-disbursing problems, plus we have given the State Department a reference guide of Air Force requirements which they, in turn, are publishing as a State Department regulation for their disbursing activities to use when making Air Force payments. There's still much to be done, but improvements are on track and making good progress.

Financial Management and COMPTROLLER Awards for 1989

Congratulat

Base Comptroller of the Year



Maj Charles W. Farrell
3499 CPTS/CC (ATC)
Goodfellow AFB TX

Base Accounting & Finance Officer, Airman, & Civilian of the Year



Capt Terry L. Ross
10 CPTS/ACF (USAFE)
RAF Alconbury UK



TSgt Michael D. Krause
3800 ABW/ACFG (AU)
Maxwell AFB AL



Mr Robert D. Hutto
STTC/ACF (ATC)
Sheppard AFB TX

Base Cost Officer, Airman, & Civilian of the Year



1Lt David C. Jackson
SSC/ACCA (AFCC)
Gunter AFB AL



TSgt Patricia A. Salesman
18 CPTS/ACC (PACAF)
Kadena AB JA

No Photo Available

Ms Stacy S. Riney
SM-ALC/ACC (AFLC)
McClellan AFB CA

Base Budget Officer, Airman, & Civilian of the Year



Capt Kenneth P. Grosselin Jr
21 TFW/ACB (AAC)
Elmendorf AFB AK



SSgt Anargyros E. Economou
633 ABW/ACB (SAC)
Andersen AFB GU



Mr Joseph W. Baca
1606 ABW/ACB (MAC)
Kirtland AFB NM

the Winners!

Outstanding Contributions to Comptrollership

SAF/AFAFC/AFCSTC



Capt G. Steven Bringle
SAF/FMBIA
Washington DC



Sgt Cindy L. Drown
AFAFC/MPGC
Denver CO



Mr Stephen M. Connair
SAF/FMCEE
Washington DC

MAJCOM/SOA



Maj James A. Behring
HQ TAC/ACBOM
Langley AFB VA



SMSgt Barry Woosley
HQ SAC/ACC
Offutt AFB NE



Ms Nita M. Cary
HQ MAC/ACCC
Scott AFB IL

Resource Advisors of the Year

Resource Advisor—Base Level

No Photo Available

TSgt Barry A. Smith
6947 ESS/ACBR (ESC)
Key West FL

Resource Advisor—MAJCOM/SOA

No Photo Available

CMSgt Robert Gerg
HQ USAFE/LG
Ramstein AB GE

Educator of the Year

No Photo Available

SSgt William F. Muncy
3750 TCHTG/TTGBF (ATC)
Sheppard AFB TX

Author of the Year



Maj Roger A. Bick
HQ ATC/ACB
Randolph AFB TX

United States Air Force Comptroller Awards (Continued)

(For Below MAJCOM/SOA Level)



Best Comptroller Organization

437 CPTS/AC (MAC)
Charleston AFB SC



Best Accounting & Finance Office

633 ABW/ACF (SAC)
Andersen AFB GU



Best Budget Office

509 BMW/ACB (SAC)
Pease AFB NH



Best Cost Office

HQ ASD/ACC (AFSC)
Wright-Patterson AFB OH

Air Force Audit Agency's Outstanding Auditors for 1989

Outstanding Project Supervisor



Mr Henry B. Gross, Jr
AFAA/QLS
Wright-Patterson AFB OH

Outstanding Project Manager



Mr William J. Kelley, Jr
AFAA/FSP
Norton AFB CA

Outstanding Field Supervisor



Mr Jack B. Jackson
AFAA/QLQ
Tinker AFB OK

Outstanding Field Auditor



Mr Eugene A. Romine
AFAA/FDU
Ramstein AB, GE

Outstanding Staff Member



LTC Thomas W. Chambers
SAF/AGA
Pentagon, Washington DC

1989 Presidential Rank Awards



Mr Babbitt

The following individuals were awarded the Presidential Rank of ***Meritorious Executive*** in a ceremony by the Secretary of the Air Force at the Pentagon in Washington DC on 14 September 1989. They were also honored by a Presidential Ceremony at Constitution Hall on the same day:

Mr Alan P. Babbitt—Principal Assistant Deputy Chief of Staff, Comptroller, Headquarters Air Force Systems Command, Andrews AFB MD.

Mr LeRoy T. Baseman—Deputy Assistant Secretary of the Air Force (Cost & Economics), Principal Deputy Assistant Secretary of the Air Force, Financial Management (Financial Management).



Mr Baseman



NOTES FROM THE:

Deputy Assistant Secretary (Plans, Systems, and Analysis)

Mr John J. Nethery, Deputy Assistant Secretary (Plans, Systems, and Analysis) **Autovon 227-9992**

Asst for Policy Development and Analysis (SAF/FMPA)

POM 92 Build. The building of the FY 92 Program Objective Memorandum **(POM)** resumed in earnest in mid-January. This year we initiated a Six-Year Defense Program **(SYDP)** covering FY 92—FY 97. The MAJCOMs/DRUs/SOAs presented their initiatives and offsets, and any additional disconnects that were identified since their November briefings to the Program Review Committee **(PRC)** in January. The 16 panels followed with their briefings. A Counter-Narcotics Panel was added to handle drug-related issues. The Reconnaissance-Intelligence Panel was made the focal point for **START & CFE** issues. POM 92 was briefed to the Air Force Council on 21 February, just before **Corona South**. It was briefed to the Chief of Staff and Secretary of the Air Force in early March and is scheduled to go to OSD on 30 April.

This POM was even more difficult to build since we did not receive any revised fiscal guidance before we started. With the climate on the Hill, it is obvious that the FY 91 President's Budget **(PB)** of $95.7 billion Total Obligation Authority **(TOA)** will be difficult to sustain. How it will fare compared to the -5.3% reduction in real growth that FY 90 experienced from FY 89 remains to be seen. But, as the starting point for the FY 92 POM and a worst case real growth of -2% through FY 94 for DOD, you can appreciate the tight constraints of Air Force programs.

Retaining the best mix of programs to maximize our warfighting capability will be a challenge during the building of POM 92, especially in this period of declining budgets. SAF/FMPA continues to examine program tradeoffs and advises the Assistant Secretary and Secretary of the Air Force on alternatives.

Asst for Comptroller Support (SAF/FMPC)

Executive Session. SAF/FMPC hosted the first SAF/FM—MAJCOM/AC Executive Session of the new year on January 25, 1990, at the Marriott Crystal Gateway Hotel, Arlington, Virginia. In attendance were the **Honorable Michael B. Donley,** Assistant Secretary of the Air Force, Financial Management and Comptroller; **Mr Joseph P. Popple**, Principal Deputy Assistant Secretary (Financial Management); **Lieutenant General Leo W. Smith II**, Principal Deputy Assistant Secretary (Resource Management); Deputy Assistant Secretaries; and Major Command, Separate Operating Agency, and Direct Reporting Unit Comptrollers.

This session addressed some of the dramatic changes taking place in the Air Force and the financial management area, as well as the outlook for the future. Areas of discussion included: Financial Management Review Issues; Civilian Pay Modernization; the FY 90/91 Air Force Budget; MWR Financial Management Options; Independent Cost Analyses; and Comptroller Organizational Issues among others.

Mr Donley bid a fond farewell to Mr Popple upon his upcoming retirement and presented him the Air Force Exceptional Civilian Service Award and several other momentos.

Mr Popple spoke on the many changes he had seen take place over the 15 years he had been in the Air Force Comptroller organization and the tough challenges and issues that lie ahead. He closed by saying he had given the Air Force his "best shot" and had worked with a lot of good people over the years. He also stated he was leaving with a good feeling that the Comptroller community was well equipped to deal with the upcoming issues, and although it was going to be tough to do, he had the confidence that the people in the comptroller career fields had the experience, talent and energies to get the job done.

Director of Technology and Plans (SAF/FMPS)

Prioritization of AF Standard Communications-Computer Systems. In the Congress and within the Office of the Secretary of Defense the perception prevails that ADP is in disarray and the level of expenditures is too high. Within the financial management area, the GAO maintains that our automated information systems do not meet the rigid standards required for financial and asset control. As a result, the Congress has reduced requests for ADP funds severely and imposed an ADP cap. OSD has reduced our ADP "estimates" significantly under various Program Budget Decisions **(PBDs)** and Defense Management Review Decisions **(DMRDs)**. OSD has also launched activity consolidation and Corporate Information Management **(CIM)** initiatives with corresponding ADP cuts. All of these actions have resulted in a very bleak ADP funding outlook.

In an effort to help ensure that the remaining limited ADP funding is applied only to the highest priority requirements, the Air Force Communications-Computer Systems Requirements Board **(CSRB)** is currently prioritizing about 100 standard systems. Sixteen of these are financial management systems. The CSRB was scheduled to complete its work by the end of February 1990. Although several previous CSRB-developed priority listings were never used in the actual resource allocation process, we believe that under today's budget realities the new prioritization list will carry significant weight, and may even lead to the actual termination of low priority programs.



NOTES FROM THE:

Auditor General of the Air Force

by Mr John W. Boddie **Autovon 876-4071**

The Air Force has recently placed a major emphasis on quality through its total quality management program. In keeping with this theme, the Air Force Audit Agency (**AFAA**) is also striving to provide continuous improvement in the audit service provided to management. Much of our emphasis is not new, because the audit process includes institutionalized procedures and standards to ensure quality. However, we are continuously seeking new methods to improve our service. This article explains several requirements and recent changes that are intended to ensure our clients receive quality audit results.

Government Auditing Standards.

The *General Accounting Office* (**GAO**) published a pamphlet entitled *Government Auditing Standards,* which provides audit requirements pertaining to the auditor's professional qualifications, the quality of audit effort, and the characteristics of professional and meaningful reports. The AFAA fully complies with these requirements. For example:

- ★ **The staff assigned to conduct each audit should collectively possess adequate professional proficiency. Virtually the entire AFAA professional staff of about 800 persons has bachelor's degrees with a major in accounting or a related field. Also, about 37 percent have a master's degree and about 31 percent have professional certification, such as Certified Public Accountant or Certified Internal Auditor. Additionally, each auditor receives a minimum of 80 hours of continuing professional education every 2 years. Further, the AFAA is organized functionally so that auditors are assigned to audits in specific DOD functional categories. Over time, the auditors develop considerable expertise in these areas. The AFAA also employs technical experts in functional areas such as procurement, acquistion, logistics, and data management to provide the auditors advice during their audits.**
- ★ **Sufficient, competent, and relevant evidence must be obtained to afford a reasonable basis for the auditors' conclusions regarding the organization, program, activity, or function under audit. The AFAA ensures that adequate physical, documentary, testimonial, and analytical evidence is obtained as a basis for formulating audit conclusions. A recent GAO review of the AFAA affirmed that our reports were adequately substantiated by the evidence contained in supporting workpapers.**

Internal Quality Control

The AFAA has several internal mechanisms that help ensure quality audit procedures and results. Specifically:

- ★ **The AFAA's Directorate of Operations, Standardization and Internal Affairs Division, conducts quality reviews to evaluate whether procedures for conducting audits are in consonance with applicable statutes and professional standards.**
- ★ **A reports review panel analyzes each draft Air Force report of audit before release to management to ensure it is clear and concise, has material findings that are adequately supported with appropriate examples, contains proper perspective and balance, and includes appropriate recommendations.**
- ★ **Each draft Air Force report of audit receives a quality control procedure called "referencing." Under this procedure, an independent "referencer" ensures the information and statements of fact in the report are substantiated by the supporting audit data.**

Management Scrutiny

In addition to the GAO standards and internal procedures designed to ensure quality audit products, auditors provide management officials at all levels briefings on the audit results and conclusions before preparing the draft report. This important "validation" process provides an informal exchange between the auditor and client that helps ensure the audit data are accurate and the auditor has not misinterpreted information obtained during the audit.

Recent Actions

I have recently implemented two actions that I believe will further improve our audit quality. First, I have established a reduced audit cycle that will provide a published audit report within 13 months of the date we initiate the survey. However, in cases where the audit results are more time sensitive, a quick reaction reporting technique will tailor the audit process to provide immediate results to management. Because the timeliness of reporting audit results goes hand-in-hand with the usefulness and, thus, the quality of the audit work, our goal is to provide faster results to management.

Second, I have revised our report format to provide a more streamlined product that allows the reader to get quickly to the audit results. This format eliminates some redundancy that previously existed in our reports.

Conclusion

The AFAA is in tune with the current DOD-wide emphasis on continuous process improvement. I have discussed our internal emphasis on quality, but our primary goal is to help the Air Force achieve continuous improvements through the audit process. In this regard, we are currently in our fiscal year 1991 planning cycle and, therefore, I have requested senior management officials at the Secretariat, Air Staff, major commands, separate operating agencies, and direct reporting units to provide suggested audit topics. These suggestions help us to focus audit attention on issues of greatest concern to senior Air Force leaders.

In the face of a declining defense budget, I believe our audits can help Air Force meet its mission requirements with fewer resources.



Comptroller Civilian Career Management Program

by Chuck Bennett and Vaughn Schlunz, Executive Agents, AV 227-2905

Hiring Freeze. The Secretary of Defense has imposed an "absolute" hiring freeze on all DOD agencies. The freeze restricts filling any vacant civilian positions (including NAF) during FY 90, either by promotion or lateral transfer. There are some exceptions, such as PALACE ACQUIREs, summer hires, political appointees, critical need, safety, provisions of law, and prior commitments; however, final details have not yet been provided.

Referral Penalties and Restrictions. CCCMP has begun penalizing declinations on referral certificates in accordance with the new standard penalties announced last summer. Please be sure your geographic location **(GEOLOC)** codes are correct. The CCCMP recently performed a Geographic Location Code Survey. All registrants with position specific location codes as well as those with a combination of specific and generic codes were identified and sent a questionnaire concerning use of these codes. As a result, the new GEOLOC policy was implemented.

New GEOLOC Registration. Beginning in January 1990 there will be three forms of registration: (1) basic generic (location and lowest acceptable grade); (2) occupational series (location, OCSRS, i.e., (Audit, Budget, etc.) and specific grade) and (3) career broadening (location, OCSRS group).

Results of the 1989 Interview Cycle. There were 2,985 people eligible to interview this year—2,046 interviewed and 939 declined (31%). This is a slight increase in the number declining the interview, but still not out of line when compared to previous years' comparable cycles. Forty-two panels were used at 24 locations during the nine-week cycle. A review of average scores by grade, panel, and command showed this year's average score was slightly lower than previous years, but not out of line. A review of the questions demonstrated the interview process has been refined to provide a great deal of consistency across functional areas. A comparison of the civilian appraisals, the interview scores, and the Total Person Score **(TPS)**, shows the TPS once again follows a normal bell-shaped distribution curve. This distribution has been consistent for the last five years.

TPS Notification Letter. The CCCMP PALACE Team has input the 1989 interview scores in the Personnel Data System-Civilian **(PDS-C)** for the December end-of-month update and has sent the results to the registrants. Even if you did not interview, every registrant should have received a letter by this time showing your revised TPS due to changes in appraisal scores, awards, education, and interview scores.

The 1990 Interview Cycle Eligibility Cutoff. For 1990, all registrants must be a grade GS-11 or higher and registered by 30 June to be eligible to interview. The PALACE Team will notify registrants of the 30 June eligibility cutoff in the upcoming newsletter. Also, The CCCMP TPS Panel will soon be preparing a reading list and study guide on *How to Prepare for the Interview.*

PALACE ACQUIRE (PAQ) Program. With the fall recruiting of 54 additional PAQs, the total on-board number will reach 167. Fall recruiting has gone exceptionally well with an acceptance rate of 69% (37 of 54). Of the remaining 17 slots, offers have been made on 14. One PAQ has already reported on board. If the outstanding offers are all accepted there will be no requirement for a spring recruiting cycle.

PALACE ACQUIRE training is showing good success. Forty quotas for FY 90 have been identified for PAQs to attend CSOC, Reserve Officer Course. Critiques for the first session will be reviewed to determine the applicability of this course. Additionally, AF/DPCS sponsored a Worldwide PAQ Orientation at Maxwell AFB AL, 26 February-2 March 1990. Policy Council functional members were guest speakers.

In 1990, we will be reviewing the PALACE ACQUIRE Program and the Career Broadening Program. Specifically, for the PALACE ACQUIRE Program, we will develop a survey questionnaire for mailing to all PAQs and their supervisors covering training and rotational assignments, as well as their overall perception of the program. The results will be evaluated to determine the effectiveness of the PALACE ACQUIRE Program's management of PAQs. A survey questionnaire will also be developed for the Career Broadening Program and mailed to all career broadening **(CB)** participants and their supervisors. The questionnaire will address utilization of career broadening spaces, and the benefits derived from supervisor and employee viewpoint. The results will be reviewed to determine if CB participants are receiving cross-training in their assignment, and if supervisors and participants benefited from the assignment. As part of our review of both areas, we will also analyze interview scores for prior PAQs and Career Broadeners.

Base Closure Placement Rules. The CCCMP and AF/DPC are working up procedures to place displaced employees at closed bases. The main thrust of the program is to keep employees at closing activities as long as required, while finding a follow-on position for them as soon as possible. The PALACE Team will start referring displaced employees six months prior to their registration in the DOD Priority Placement Program. These will be priority referrals for reassignment or change to lower grade, without mandatory placement. However, the Policy Council has "directed" reassignment authority, if required.



NOTES FROM THE:

Chief for Enlisted Matters

by CMSgt Ruall L. Sewell **Autovon 224-5437**

What's Next?

Let me start out by addressing today's problem—the drawdown on end-strength. Everything started with the FY 90 Military Personnel Appropriation cuts which will eventually lead us into future programmatic reductions tied to the Defense Management Review **(DMR)**. Initial reductions only targeted 6,000 enlisted to be released in January 1990. Some career fields had taken large cuts in previous years; however, about 10 career fields were exempted from these cuts—ours was one. Remember, this was an early-out program affecting personnel due to separate in FY 90. The problem: We needed 6,000 volunteers but only 4,700 volunteered for the early release. The Personnel community went back to the drawing board to search for more reductions. Additionally, other factors bearing on the problem had surfaced which added to our reduction bogey. Don't forget, along with these active duty reductions we were cutting accessions at the same time, which will impact your mission requirements. Back to the early-out bogey which now exceeds 10,000. Two things happened: One was to reach into the FY 91 separation group for volunteers and second was to lift the exemptions on all career fields. Status report to date is this: An individual that will separate this year may still be on board, whereas, an FY 91 resource may be out of the Air Force. How could this happen? If your commanders (following Air Force guidance) signed release papers on requesting individuals, then they are history. The Military Personnel Center does not officiate these actions; AFMPC will only act on the disapprovals and that is on a one-to-one basis. Bottomline: With Air Force accessions down 33 percent, early-out program in effect, the Defense Management Review programmatic reduction on the way, my guess is you may suffer a little pain in both budget and accounting operations. Hopefully, the Pentagon and the major air commands will find ways to reduce workload and overtime.

Your Future!

Certainly we are going to be a smaller force in the outyears—that's a given fact. Now your interest should be directed to the management of the enlisted force because it will change significantly. Expect the top five grades to get hit with immediate reductions, which creates concerns for both seniority and promotions. I guess now is the best time to give you the Air Force definition of seniority: It means years of service. Seniority has nothing to do with time-in-grade or skill level. I believe "sizing the force" will become an annual event which will dictate changes in our career paths. We have already changed the rating process, hopefully for the better, so now it is time to look at tenure. The present E-5 out at 20 years and an E-9 out at 30 years should remain the same. The other retirement grades will change significantly to maintain a viable promotable force. A couple of years ago when promotion percentages were reduced, I indicated that it might take years to recover. Now that **TOPCAP** is on the front burner we should be well on the road to recovery.

NOTE: Even if promotion percentages start increasing, you still have to study those "blank-blank" Career Development Courses.

FY 1990 Accounting & Finance Senior NCO Focal Points

AAC	CMS Ken Moore	317—552-5531	USAFE	CMS Rich Ko	480-6291
AFLC	CMS(S) Jerry Waugh	787-7472	AFAFC	CMS Conrad Rhodes	926-7465
AFSC	CMS Joe LaLonde	858-2232	AF/AFO	CMS Paul Zuckerman	225-3107
ATC	CMS Tom Cline	487-5232	SPACECMD	MSG James Sack	692-3792
AU	CMS Bob Howell	875-7151	Schoolhouse	CMS Nate Dickerson	736-7010
ESC	CMS Jay Dispirito	945-2268	AFDW	CMS Olie Burton	297-4562
MAC	CMS Ken Powelson	576-2761	AFMPC	CMS(S) John Futral	487-4008
PACAF	CMS Chuck Whittle	449-6944	USAFA	SMS Terry Anderson	259-3160
SAC	CMS Joe White	271-4889	AFRES	SMS(S) Jim Lapina	468-2464
TAC	CMS John Rand	574-4848			

Please provide changes to AFAFC/DOA, CMS Scott, AV 926-3591



NOTES FROM THE:

Comptroller Officer Assignments Section

by Lt Col Jack L. Bailey, Jr—Team Chief **Autovon 487-5031**

FY 1990 PCS Restructuring

By now most comptroller officers have been impacted by the budgetary shortfall in the PCS program either in their own assignment action or in that of their subordinates. There was a $638M shortfall in the military personnel account this year which had to be resolved. Over $172M of that problem was covered by a reduction in the PCS account. This translated into a sharp decline in moves for officers and enlisted personnel. In the comptroller arena, we normally move approximately 400 officers per year. This year, when the 15 December 1989 "PCS Restructure" message was released, we were given a "bogey" of only 185 PCS moves for FY 1990. . . and by that date we had already dropped assignments on 134 officers! It became very apparent that a quick set of priorities had to be made.

Goal. The PCS program had to be structured to ensure base level financial operations kept going where there is little flexibility in officer manning.

Priorities. Based on the "PCS Restructure" message, certain priorities had to be made for all officers regardless of career field: (1) all officers on short tours overseas would maintain their normal DEROS and would move on schedule; (2) all officers on long tours with a DEROS prior to 1 June 1990 would rotate and be charged to this fiscal year (those whose DEROS fell after that date had an adjusted DEROS and RNLTD that charged their move to FY 1991); (3) all joint duty billets will continue to be filled. Next, after those requirements were met we had to make Comptroller priorities; (4) every base needed to have a budget and accounting/finance officer to keep financial operations going (in some cases a civilian could also solve the problem); (5) comptroller or squadron commander; (6) base level cost analysis officer; (7) staffs. Naturally, unique circumstances may cause us to violate the list, but generally we are holding firm to the priorities. Staffs will be drawn down as necessary to support one-deep requirements. Currently, the manning floors that have been established (in our case it applies to staffs) are 80% in the CONUS and 85% overseas.

Impact. By 5 January 1990, we had reviewed the 134 assignments in the personnel system. We found that 83 officers had already moved. Of the 51 officers projected to move, we cancelled 13 PCS orders which left us with only 65 PCS moves to make between January and September. As of this date we don't know what the PCS funding forecast will be for FY 1991. However, actions that we have already taken to relieve the hurt this fiscal year have caused us to bow-wave 59 PCS assignments into FY 1991, some of which we may end up cancelling again. There are some recommendations that may help us keep financial management rolling.

Recommendations.

★ Comptrollers need to become more involved in OJT for their junior officers, NCOs, and civilians. In a demographic study just completed by HQ AFMPC/DPMY, one disturbing fact was identified. The comptroller field had a significantly larger number of lieutenants who were less than fully successful or had failed to be promoted to captain than the rest of the mission support career fields. If an officer is not performing well you need to get involved in his training and try to turn him around. If it becomes necessary to remove him from the job it may be very difficult for us to backfill him/her. We need 116 new lieutenants every year in order to sustain our field grade requirements 10 plus years later. Due to budgetary constraints, we will receive just 29 officers in FY 1990. Make sure that your civilian deputy has the expertise to become your primary AFO, cost, or budgeteer if your officer slot goes vacant. And let's not forget our NCOs. The mid and senior NCOs should be the backbone and experience of any organization and can keep your young lieutenant on the right track while he/she learns the operation.

★ If one officer just isn't hacking it at a particular position, consider cross-flowing him with one of your other officers to solve your immediate problem. See if the officer can effectively perform another job before determining that that person doesn't belong in the Air Force.

★ MAJCOMs need to streamline their staffs to reduce the number of "key" billets that need to be filled.

★ Officers in the "pipeline" or "must move" status will be considered first for an officer backfill. Those categories include officers graduating from AFIT and PME, officers coming off maximum tour (Code 50), officers returning from overseas with a DEROS, and new lieutenants (accession). Since we have to move these people, they will be given priority for assignment requirements.

★ Be creative. Reorganize. Find a new way to get the job done.



NOTES FROM:

Standard Systems Center

by Mr Pat Foley, Director of Comptroller Systems **Autovon 446-4181**

I would like to take this opportunity to bring you up-to-date on three of our major projects.

Air Force Standard Civilian Automated Pay System

Following the successful Implementation/Conversion **(I/C)** of the Air Force Standard Civilian Automated Pay System **(AFSCAPS)** by the CONUS MAJCOM lead sites in November 1989 and the 1989 yearend close-out, the CONUS MAJCOMs began the major task of directing the AFSCAPS I/Cs at their bases. Since worldwide I/C will continue throughout the year and we must also make changes to the system as a result of statutory or discretionary requirements, we are releasing the entire system with each change to prevent the data processing centers **(DPCs)** from having to keep track of each release.

In March 1990, AFLC began the AFSCAPS I/C at their lead site, Wright-Patterson AFB OH. The first step for six of the Air Logistics Center **(ALC)** sites is the merging of their two payroll cycles into one. The payroll merge will occur under the old Civilian Pay System before converting and implementing AFSCAPS. We are providing on-site assistance at each ALC implementation. We will send teams to USAFE in July and PACAF in October to assist in the implementation of their lead sites. We delayed implementing the overseas sites to allow us time to help the CONUS bases get off to a good start with their I/Cs.

If you haven't implemented AFSCAPS yet, remember two things for success: (1) up-front planning and coordination with civilian personnel and your DPC, and (2) follow our instructions as outlined in **AFM 171-372A, Volume XI, *AFSCAPS Implementation/Conversion Procedures***, to the "letter." If you have implemented AFSCAPS, please share with us any tips which allow you to accomplish your job more effectively. We will publish them in the *AFSCAPS Tech Tips* document which we send periodically to all civilian pay offices.

Materiel Acquisition Control Record

In the Automated Materiel Accounting System embedded within the Standard Base Supply System **(SBSS)**, we are currently hard at work on the Materiel Acquisition Control Record **(MACR)** Revision Project. This is an initiative of the Stock Fund General Officer Steering Group **(GOSG)** to improve base level financial management of the General Support Division **(GSD)** of the Air Force Stock Fund. The stated objectives of the project are to provide the base level stock fund manager more timely information, increased visibility and control over funds utilization, and information in the same format that is used by OSD to evaluate overall stock fund management. As many of you already know, financial control over stock fund dollars at the base level is a function of the MACR. Currently, this financial control is based on ensuring that "orders placed" does not exceed the "orders authorized" target. However, since "orders placed" incurred and "orders authorized" does not equate dollar-for-dollar with obligation authority, these controls cannot prevent an over-obligation. In addition, since the information needed to determine the exact status of commitments and obligations is not readily available but must be computed from several daily and monthly reports, local stock managers cannot readily determine how much obligation authority is available to support customer requirements. To correct these deficiencies a new MACR for the GSD is being established. This new MACR will control commitments and obligations for the following three separate obligation authority programs which make up the annual GSD funding authority: Inventory Augmentation, War Readiness Materiel, and the Peace Time Operation Supplies. Management notices will be automatically output to a terminal in base supply when commitments plus obligation equal 80%, 90%, and 100% of an obligation authority target. In addition, when commitments plus obligations equal 100% of an obligation authority target no further orders will be allowed until additional funding authority is loaded. The Stock Fund Materiel Acquisition Status Report **(DO8)** is being modified to provide information on the new MACR. When implemented in February of 1991, the MACR revision project will allow local stock fund managers to maximize the use of stock fund obligation authority to satisfy customer requirements, while at the same time precluding the possibility of an inadvertent over-obligation.

Command Budget Automated System

In January 1989, we released the first standardized software for major command financial plan preparation. The success of this subsystem was evidenced by positive responses from the command budget offices to a SAF/FMBM request for evaluation of the Command Budget Automated System **(CBAS)** financial plan capability. The responses included suggested enhancements for the FY 91 financial plan cycle. We were able to make a majority of the requested enhancements. Additionally, all CBAS users' **Unisys** PCs were upgraded to a 132-character display to allow full screen updating while in **MAPPER**. Spell Check software was also purchased for each **CBAS System 2200**. We feel these changes will greatly enhance budget personnel's ability to produce an accurate and timely financial plan.

These initiatives will all provide new capabilities and enhanced support to the comptroller community. I look forward to updating you on these and other projects in future issues.



NOTES FROM THE:

Professional Military Comptroller School

by Major John M. Medlin Autovon 875-6656

Effective Communications—Group Problem Solving/Decision Making—Using The Nominal Group Technique (NGT)

The Nominal Group Technique **(NGT)** is a structured discussion technique used for group decision making and problem solving. The technique was developed at the University of Wisconsin in the late 1960s by **Professors Andre Dalberg** and **Andrew Van de Ver**. NGT draws from the advantages of other group problem-solving techniques and combines their best attributes into a separate technique. Some of the benefits of these techniques included in NGT are:

Brainstorming:
Encourages open generation of individual ideas without review or criticism.

Committee:
Allows for group discussion and exchange of ideas.

Polls:
Uses a statistical approach to reach a solution.

Delphi:
Provides feedback concerning other's suggestions.

Crawford Blue Slip:
Gives feedback in a written format.

The Professional Military Comptroller School **(PMCS)** uses NGT as a part of its *Executive Communication and Student Critique* programs. The objective is to allow each student to apply the NGT process to develop alternative solutions to a stated problem. In PMCS's case, we ask students to identify those areas where the PMCS curriculum is weak and can be improved, and to highlight the strengths of the existing operation which should be continued as they are.

The major points of this technique include: individual, silent generation of ideas; the recording of these ideas for all members of the group to see; and discussion by the group to clarify, classify, and consolidate the ideas. Finally, there is a rank ordering process during which the individuals in the group vote for their top five choices and reach a decision as to the group's consensus choices which are provided in writing.

Prior to PMCS Class 89-D (Jun—Sep 89), the recording/tabulation process was a time-consuming manual procedure. The process required the faculty member for each seminar to transcribe, by hand, all student responses onto a calculating matrix for tabulation. The PMCS faculty seminar leader then had to list the subjects of the top vote getting ideas and classify them by category before providing the results to the *Executive Communications* area chief. This process delayed feedback to the PMCS Commandant, faculty, and students and often took up hours of valuable faculty time after the seminar.

In an effort to streamline the process, a new computerized NGT accounting procedure has been developed. The new procedure allows for faster recording and totaling of student responses. It provides quick feedback to students and a faster turnaround of the NGT summary for use by the Commandant and other PMCS faculty members and students before the current class is over.

In October 1989, PMCS developed a "Road Version" of the NGT recording/tabulation process. This road version was demonstrated by PMCS faculty members as a part of a one-day *"PMCS Experience"* training seminar, conducted at Robins AFB, Georgia, for the Middle Georgia Chapter of the American Society of Military Comptrollers **(ASMC)**. The NGT road version program, developed at PMCS, is available on 5¼ inch discs for use on **Zenith Z-158** and **Z-248** microcomputers. Just contact me, **Major John Medlin**, at PMCS **(CPD/AC, Maxwell AFB AL 36112)** or call **AV 875-6656** for more information.

Using a problem-solving technique like NGT is just another method by which PMCS strives to keep the school and its curriculum on the cutting edge of contemporary resource management issues, and ensures our program meets the needs of our students and our career field.

PMCS Graduates: Class 90-A Graduated 8 Dec 1989

Their names, ranks and "Idea" papers are listed below.

U.S. Air Force *(34)*

Alexander, Michael, Maj—LD79602A—*Financial Planning for Base Procured Investment Equipment*
Anderson, Paul, Maj—LD79603A—*Equity in Computation and Payment of the Basic Allowance for Quarters*
Battle, Douglas, GM-14—LD79604A—*Nonappropriated Funds (NAF) Financial Statement Analysis—Ratios (Project)*
Bickerton, James A., GS-12—LD79606A—*The End of Fiscal Year Spending Spree—We Need a Better Plan*
Cabiao, Ben Hur, Capt—LD79609A—*Strengthening the Role of Defense Intelligence Functional Manager in the PPBS*
Cain, Barbara, Maj—LD79610A—*Should the Financial Plan Be Submitted by Base Level?*
Cano, Anthony P., GS-12—LD79611A—*Streamlining Central Procurement Accounting*
Carter, Neil, Capt—LD79612A—*Federal Employees Retirement System—Base-Level Cost Estimating*
Chandler, Kenneth L., GS-12—LD79613A—*Electronic Funds Transfer—Where Do We Go from Here?*
Cogburn, F. Wayne, GM-13—LD79614A—*Cost Benefit Analysis on Weapon System Warranties—Where Are They?*
Davidson, Phillip, Maj—LD79619A—*Generating Revenue in MWR Activities*
Davis, Don, Capt—LD79620A—*Base Level Cost Analysis: No Role in Today's Air Force*
Diaz, Luis, GS-12—LD79622A—*Centralization or Decentralization: What Determines the Course of Action?*
Heywood, David, GM-13—LD79627A—*Lease Versus Buy Analysis on Equipment with Acquisition Cost Under $1M*
Kinlin, Donna C., GS-12—LD79629A—*Costing Competition: Shift, Rotate, Save?*
Kusel, Mary E., GS-12—LD79630A—*Comptroller Civilian Career Management Program—How Effective Is It?*
Martin, Gloria A., GM-13—LD79632A—*Acquisition on Budgeting for Launch Support Services*
Mason, Michael, Maj—LD79633A—*Comptroller General Waiver Process—Time for a Change*
Metz, Duetta, GS-12—LD79635A—*Communications in a Matrix Environment*
Mills, Alan D., LTC—LD79636A—*Change in Air Force Nonappropriated Funds Financial Management*
Moser, Billye L. Moser, GM-13—LD79638A—*Funding and Accounting for a Centralized Civilian Pay System*
Park, William, GS-12—LD79641A—*Effective Management Controls in the System Program Office—A Primer*
Peirson, Kevin M., GS-12—LD79642A—*Financial Reporting, A Tool and a Necessity*
Pridmore, Brian, GM-13—LD79645A—*Program Development of the Central Procurement Accounting System*
Renfro, Charles, Maj—LD79647A—*Air Force Stock Funding of Deport Level Repairables: Yes or No?*
Sloan, Dixie D., GS-12—LD79650A—*Improving Communications through TOM*
Stanley, Richard, GM-13—LD79652A—*Comptroller Involvement in the Air Force Stock Fund*
Sullivan, Ethelyn O., GS-13—LD79654A—*Education and Training for the Acquisition Financial Manager*
Topkis, Charles, GM-13—LD79655A—*Variable & Overseas Housing Allowance—The Problems and the Solutions*
Vincent, Penny, GM-13—LD79656A—*Why AFAFC Needs to Standardize Software Development Methodology*
Watson, Muriel, GS-13—LD79657A—*The Comptroller Field in the Year 2000:Focus on Total Quality Management*
Wendel, Richard, Maj—LD79658A—*The National Foreign Intelligence Program (NFIP) and DMR*
Wolfe, John L., Capt—LD79659A—*Reprogramming Funds—Policy and Procedure*
Young, Terry, Capt—LD79661A—*Creditability—What's It All About?*

To obtain microfiche copies of Idea Papers write to:

Defense Logistics Studies Information Exchange
ATTN: AMXMC-D
U.S. Army Logistics Management College
Fort Lee, VA 23801-6043

AUTOVON: 687-2240
(After 1630 Hrs—AV 687-4546)

Include the Logistics Document Number (LD) in your request.

U.S. Army *(14)*

Buchan, Clive G., Capt—LD79607A—*Line Item Budgeting at the Installation*
Collins, Ann M., GS-12—LD79615A—*The Installation Commander's Most Significant Internal Controls*
Crisafulli, Anthony F., LTC—LD79617A—*Automated Drill Attendance Reporting System*
Cucchiara, Rita K., GS-12—LD79618A—*Do We Really Need Internal Controls in the United States Army?*
Dean, Richard, Maj—LD79621A—*DCSINT Divisional Automated Resource Control Ledger*
Donnelly, Timothy T., GM-13—LD79623A—*Productivity Measurement Program—Tying the Pieces Together*
Hall, Warren J., GM-13—LD79626A—*Format Development for Information System Economic Analyses*
MacCallum, Neal R., GM-13—LD79631A—*The Role of the Program Director in Resource Management*
Moore, William A., GM-13—LD79637A—*Army Accountant Requirements—A Move Toward Professionalism?*
Nash, Philip, GM-14—LD79639A—*Whole Dollar Accounting/Rounding—A Productivity Enhancement?*
Packer, David P., GS-12—LD79640A—*Total Quality Management (TQM) for the Resource Manager*
Ross, Ermerdene, GM-13—LD79648A—*Current Army Funds Management Problems*
Solomon, Cecilia B., GS-12—LD79651A—*Reimbursable Programs, Fund Control and Resource Management*
Young, John H., GM-14—LD79660A—*Army Procurement Appropriation, Obligation Plans and Tracking Centers*

U.S. Navy/Marine Corps *(8)*

Aldag, Darrell W., GM-13—LD79601A—*How Commanding Officers of Naval Shore Stations Can Deal with Budget Reductions*
Beadling, John H., Maj (USMC)—LD79605A—*Applying "Cost Per Output" to Marine Corps Recruiting*
Burns, Robert G., GS-11—LD79608A—*Time is Money: Adding Prompt to Prompt Pay*
Espie, John C., Lt—LD79624A—*Managing Organizational Change in the Navy Medical Department*
Evans, Wesley M., Lt—LD79625A—*The Future of the Navy Military Comptroller, Technician or Manager?*
McGee, John T., GM-13—LD79634A—*Fostering an Entrepreneurial Attitude in Navy Financial Management*
Pribyl, Kathy R., GM-13 (USMC)—LD79644A—*Justification of Consumable Supplies at Marine Corps Supporting Establishments*
Reba, Jeffrey C., Lt—LD79646A—*Why a New Budget Activity Should be Established for Navy's Rec and Ad Function*

Others *(5)*

Copeland, Loretta B., GM-13 (DOD)—LD79616A—*Total Quality Management Approach to Software Development*
Jonas, George M., GM-15 (DLA)—LD79628A—*Resourcing Considerations in the DRMS Hazardous Property Mission*
Pinner, James D., GD-14 (NSA)—LD79643A—*Automation of Internal Review*
Selles, Julio, GS-12 (DLA)—LD79649A—*An Action Plan for Quality Audits at DCASR Boston*
Studevent, Randle M., GS-12 (DLA)—LD79653A—*Accounting for Bulk Fuels in the Comptroller Activity*



NOTES FROM THE:

Comptroller Training Division

SHEPPARD TECHNICAL TRAINING CENTER

Maj Keith R. Bell, Chief **Autovon 736-5486**

Budget Training Update

by Capt Claudette M. Millsap

(Instructor/Supervisor, Budget Courses)

Well, it's that time again. . .time for another update on the status of Budget training here at the schoolhouse. Things have changed a bit since this time last year.

In May of 1989, we bid a sad farewell to one of our instructors in the *Budget Officer Course.* **Ms Barbara Smith** trained comptroller personnel all over the world and was well liked and respected by her students and colleagues alike. While we'll miss her, her special contributions will benefit the comptroller career field for years to come.

Since the last Budget update, the Base Budget Automated System **(BBAS)** Mobile Training Team **(MTT)** has been pulled off the road. In less than two years the team trained 596 students in 103 classes at 83 bases. That's a pretty busy TDY schedule! Needless to say, the team is happy to be home again [and their families are happy to have them back], and proud to have been a part of such a significant advance in the way we do business.

During the summer of 1989, our BBAS MTT conducted their show "at home." We held seven one-week seminars at the schoolhouse to teach the latest BBAS release. The course material was provided by AFAFC/CWB but taught by schoolhouse instructors. Since resident classes were in session during the day, we conducted the seminars in the evenings after regular hours. The seminars were well received and a tremendous success. Further training issues will be worked out as the releases are ready for dissemination to the field.

During our periodic visits to the Pentagon we get the opportunity to witness first-hand some of the many changes in our career field and in the Air Force. Our dollars are shrinking at an alarming rate and challenges for budget officers are becoming increasingly more difficult. We're doing everything we can to send our graduates into the field armed with the latest technological applications and information to deal with these problems effectively. The Budget training staff has revised the course material for both the *Budget Officer* and *Supplemental* courses to include the SAF/FM reorganization, the change from Five-Year to Six-Year Defense Program and other recent changes. We try to simulate as closely as possible the situations and challenges graduates will encounter at their bases. Some areas cannot be covered extensively in the training material, such as command uniques, but we do expose the students to these areas. Another initiative we undertook to improve the training environment and make it as realistic as possible was to place additional personal computers in the classrooms in January 1990. We now have a **Unisys** personal computer on each desk for a 1:1 computer-to-student ratio. Each terminal is hard-lined into the **System 2200** mini-mainframe. Once BBAS is integrated into resident Budget training courses, we will have the capability to simulate a base-level financial database for financial plan preparation, as well as for distribution of funds and status of funds briefings.

Our instructors also work "behind the scenes" to include up-to-date information in the resident courses. When they are not actually teaching a class, they are either in continuation training, conducting research, or updating/revising some portion of the course. Our goal, and my goal, is to provide the best possible training to our students in as realistic a setting as possible. We realize that the demands on budget officers and their responsibilities to commanders dictate that we continue to work harder in the training community.

If you or someone you know needs to attend one of our courses, please contact your unit training manager. The specific criteria for attending the Budget courses is outlined in **AFR 50-5**, but I'll go over it briefly. Enlisted personnel are eligible to attend the *Supplemental Budget Course* and officers are eligible to attend the *Budget Officer Course* if they have less than one year in Budget. Civilians in grades GS-9 and below are also eligible for the *Supplemental Budget Course* (except for PALACE ACQUIRES). Civilians in grades GS-11 and above and PALACE ACQUIRES are eligible to attend the *Budget Officer Course.* Civilians must also have less than one year in Budget as of the starting date of the class to attend. Don't delay, call today!

See ya' 'round campus!

PROMOTIONS


Mr Fatkin


Mr Mitchell


Mr Welch

Mr John A. Fatkin (GM-15) is Assistant Deputy for Comptroller, Munitions Systems Division (AFSC), Eglin AFB FL.

Mr Donald R. Mitchell (GM-15) is Special Assistant to the Deputy Assistant Secretary of the Air Force (Accounting and Finance), Pentagon, Washington DC.

Mr Michael A. Welch (GM-15) is Cost Analysis Officer for Research and Cost Division, Aeronautical Systems Division (AFSC), Wright-Patterson AFB OH.

Air Force Accounting & Finance Center

Bingel, Tom, to GS-12; AFAFC/TC
Brown, Bruce O., to GM-13; AFAFC/CWBI
Burkhart, Glyndon I., to GS-12; AFAFC/XSPB
Culqui, Elva A., to GS-12; AFAFC/FSRCS
Davis, Ronald H., to Maj; AFAFC/XSG
Dee, Clarence F., to GS-12; AFAFC/TC
Franklin, Patricia A., to GM-14; AFAFC/XSMM
Good, Bob A., to GS-12; AFAFC/MPG
Jeo, James S., to GS-12; AFAFC/TC
Johnson, William L., to Maj; AFAFC/PMI
Lopez, Jose F., to Maj; AFAFC/AJC
Moilanen, Robert, to GS-12; AFAFC/MPMO
O'Day, Kathryn M., to GS-12; AFAFC/TC
Prochazka, Thomas L., to CMSgt; AFAFC/DOA
Ryan, Michael E., to GS-12; AFAFC/MPG
Schelling, Clifford E., to GS-12; AFAFC/XSPB
Smith, Darrell G., to Maj; AFAFC/CWX
Stanton, William E., to GM-13; AFAFC/XSPAA
Strohfus, Joseph E., to Maj; AFAFC/CWX
Tervin, Franklin Q. Jr, to CMSgt; AFAFC/AC
Testoni, Mark A., to Maj; AFAFC/CCE
Thompson, Michael K., to GM-13; AFAFC/XSMM
Tresslar, Tom, to GM-13; AFAFC/PMB
Willauer, Steven L., to GM-13; AFAFC/CPAP
Williams, Glenn, to GM-13; AFAFC/XSMI
Worthing, Perry, to GS-12; AFAFC/PMB

Air Force Audit Agency

Armstrong, Alisa, to Maj; Norton/DPA
Bielling, Deborah A., to Maj; Vandenberg
Blackwell, Garland W., to Maj; Norton/FSA
Dixon, Terrill E., to GM-13; Norton/FSS
Dressler, Roger A., to GM-13; Norton/FSA
Fitzsimmons, Michael R., to Maj; Tinker
Franz, Carolyn R., to GM-13; WPAFB/QLW
Glynn, Christopher J., to GS-12; Hanscom
Herren, Edith M., to GS-12; Randolph
James, Tom A., to Maj; Randolph
Kelly, Michael L., to Maj; Lowry
Krueger, James B., to GM-13; Norton/FSC
McMillen, David C., to Maj; Hill
Milstead, Mark S., to GS-12; WPAFB/ASD
Page, Stephen D., to GM-14; LAAFB
Prentkiewicz, Ronald J., to GS-12; Bentwaters

Air Force Audit Agency (Cont'd)

Racca, Wilvin W. Jr, to Maj; Kelly
Ward, Johnnie M., to GM-13; WPAFB/QLP

Air Training Command

Calhoun, Pamela J., to Maj; HQ ATC/ACC
Davis, Don D., to Maj; HQ ATC/ACB
Martin, Allen D., to GS-12; Sheppard AFB/ACB
Nelson, Rodney J., to CMSgt; Goodfellow AFB/ACF
Smith, Annette H., to Maj; HQ ATC/ACX

Alaskan Air Command

Modrovsky, Robert J., to Maj; HQ AAC/ACB
Poloskey, George M., to Maj; HQ AAC/ACBM
Warner, John V., to Maj; HQ AAC/ACCC

AF Communications Command

Forestier, Hector A., to Maj; HQ ATCD/AC
McClure, Paul A., to Maj; HQ SCD/AC
Moseley, Shelley A., to GS-12; HQ AFCC/ACBO
Peaden, Arthur W., to Maj; 7 CG/AC

Air Force Logistics Command

Chain, Floyd Jr, to GS-12; SA-ALC/ACFCM
Cipriano, Maria C., to GS-12; HQ AFLC/ACBMD
Deem, Doris L., to GS-12; AGMC/ACFS
Jones, Janis M., to GM-13; WR-ALC/ACBO
Lord, Curtis A., to GS-12; WR-ALC/ACFMN
Russeau, Beverly, to GS-12; SA-ALC/ACCC
Smith, M. Frances, to GS-12; WR-ALC/ACFQ
Shaw, Lena, to GS-12; OC-ALC/ACFMS
Sonego, Eugene, to GS-12; SA-ALC/ACFSA

Air Force Systems Command

Ark, Shirley K., to GM-14; ASD/ACPM
Bell, Alice D., to GS-12; ASD/ACPM
Brickner, Norma D., to GM-13; SSD/ACXM
Bustos, Diane R., to GS-12; RADC/ACFA
Campbell, W. Patrick, to GS-12; ESD/TCOX
Clark, David L., to GS-12; BSD/ACC
Clark, Mary, to GS-13; SSD/ACCI
Conyers, Renee D., to GS-12; ASD/ACPM
Etter, Elizabeth A., to GS-12; ASD/ACCR
Golden, Jack, to GS-12; MSD/ACCI
Gringas, Diane, to GS-12; ESD/TC
Hunter, Lisa A. GS-12; ASD/ACCC
Iselo, Jean F., to GM-13; RADC/ACF
Keighley, Cleo A., to GS-12; ASD/ACPM
Leyva, Karen S., to ASD/ACCC
Lyons, Robert J., to GS-12; ASD/ACCR
Maskal, Keros G., to GS-12; ASD/ACCC
Misenko, Michelle T., to GS-12; ASD/ACPM
Moore, Stephanie J., to GM-14; ASD/ACBM
Murphey, Jeffrey K., to GS-12; ASD/ACPM
Novitski, Mark J., to GS-12; ASD/ACPM
Page, Carolyn M., to GS-12; ASD/ACBM
Pahren, Robert W., to GS-12; ASD/ACPM
Park, William J., to GS-13; SSD/ACBO
Peters, Michael, to GS-13; SSD/ACCI
Riedel, Jamie L., to GS-12; ASD/ACPM
Schneider, Eric L., to GS-12; ASD/ACPM
Turner, Cecelia, to GS-13; ASD/ACBM
Wiviott, Jeffrey M., to GS-12; ASD/ACPM

SAF or AFCSTC

Bohnke, Roger D., to Maj; AFCSTC/OS
Bringle, Steven, to Maj; SAF/FMBI
Cukr, Anita J.R., to Maj; SAF/ACCC
Connair, Stephen M., to GS-12; SAF/FMCEE
Hough, Paul G., to Maj; AFELM, RAND Corp
Howland, Heath (John), to Maj; SAF/FMBI
Iverson, Lee A., to Maj; SAF/FMCCC
Jones, Kevin, to Maj; SAF/FMBO
McDaniel, Patricia, to Maj; SAF/FMBO
Mickley, Joseph, to Maj; SAF/FMBM
Moss, Thomas H. III, to Maj; SAF/FMCEB
O'Connell, Robert J., to Maj; SAF/FMCEE
Sisco, Cynthia J., to Maj; SAF/FMCCC
Williams, Gregory, to Maj; SAF/FMBM

(Continued on Page 31)

RETIREMENTS



Col Hadley



Col Morrison



Mr Pemberton



Mr Souza

Col James P. Hadley Jr was Director of Retired Pay Operations; AFAFC/RP *(over 29 years of service).*

Col John A. Morrison Jr was Deputy Commander for Resources, 379 Bombardment Wg (SAC) *(27 years of service).*

Mr Richard L. Pemberton (GM-15) was Deputy Comptroller, Electronic Systems Division, Hanscom AFB MA *(36 years of service).*

Mr William J. Souza (GM-15) was Associate Director, Financial Management Division, Financial and Support Audit Directorate, Air Force Audit Agency, Norton AFB CA *(31 years of service).*

Air Training Command

Carr, James S., TSgt, Goodfellow AFB/ACCS
Crenshaw, Ola M., GS-7; Randolph AFB/ACFMCS
French, Richard K., SMSgt; Keesler AFB/ACFPP
Hays, Robert L., LTC; Randolph AFB/CC
Hermanson, Lois M., GS-5; Randolph AFB/ACFMM
Kirtley, Sally, TSgt; Laughlin AFB/ACFMC
Rose, John R., MSgt; Randolph AFB/ACFMM
Seyler, Edward W., GS-12; Sheppard AFB/ACB
Tatom, Jerry W., MSgt; Lowry AFB/CCF
Thies, Cindy M., SMSgt; Lowry AFB/ACF

AF Accounting & Finance Center

Britt, George C., GS-8; AFAFC/IMDM
Hansen, Evelyn, M., GS-12; AFAFX/SC
Howard, James Jr., GS-12; AFAFC/SC
Kleeman, Michael, GS-12; AFAFC/XSPAB

Air Force Systems Command

Allen, William, LTC; ESD/SRX
Baker, Roosevelt Jr, Maj; ESD/ACCI
Berardi, Athena, GS-5; ESD/ACFPC
Clayton, Dorothy, GS-12; ESD/FAX
Crawford, Gary L., MSgt; MSD/ACF
Gaddy, Donald F., Capt; ESD/MSX
Hopkins, Jacqueline, GS-12; ESD/SZPX
Hutson, Kyle, E., GM-14; ASD/ACPM
Kelly, Janet M., GS-6; ASD/ACFCM
Malhotra, Pran N., GS-13; ASD/ACPM
Parker, Theodore P., GS-6; ASD/ACFPA
Riley, Betty N., GS-9; MSD/ACP
Swierat, Frank W., GM-13; RADC/ACF
Totten, Albert E., GS-12; ASD/ACPM
VonBehren, Marilyn, GS-12; SSD/ACXM

Air Force Reserve

Conklin, Mary Jane; GS-11; 944 TFG/ACB

Air Force Communications Command

Feiler, Michael A., TSgt; HQ EID/ACC
Marsh, James R., GS-12; HQ AFCC/ACON
Simmons, Keith S., SSgt; HQ EID/ACC

Air Force Audit Agency

Blasing, Florence L., GS-7, Norton/FD
Disney, Vernon J. II, Maj; Kadena AFB
Stoker, James R., GM-14; WPAFB/QLL

Air Force Logistics Command

Buck, Margarita M., GS-7; SA-ALC/ACFMS
Cantu, Hector, GS-11; SA-ALC/ACFMS
Evans, Willie D., GS-12; SA-ALC/ACFCM
Hadley, Ruth, GS-06; OO-ALC/ACFM
Hendrickson, Richard, GS-12; OO-ALC/ACFQ
Hernandez, Gloria B., GS-7; SA-ALC/ACFSA
Keys, Bill C., GS-5; SA-ALC/ACFCM
Levescy, Harold J., GS-11; OC-ALC/ACFSC
Mau, Dorothy I., GS-09; SM-ALC/ACF
Pinette, Richard, GS-11; SA-ALC/ACFCO
San Miguel, Graciela R., GS-06; SA-ALC/ACFTM
Summers, Walton, GS-11; 00-ALC/ACFTC

Military Airlift Command

Blaxton, Eldon, LTC; 1 SOW/AC
Hunter, Lawrence, MSgt; 1 SOW/ACC
Fox, Doris M., GS-7; 63 MAW/ACFPC

Military Airlift Command (Continued)

Jankowski, Walter J., GS-12; HQ MAC/ACBO
Polsky, Neal R., MSgt; 60 MAW/ACC
Harrel, Donia Marie, GS-6; 437 MAW/AC
Matthews, Gary T., SSgt; Dover AFB/ACFD
Motsinger, Alan G., MSgt; Dover AFB/ACB
Sereda, Victor J., MSgt; Dover AFB/ACFD

Pacific Air Forces

Nishihara, Lawrence H., CMSgt; HQ PACAF/ACCC

Strategic Air Command

Leistico, Dwayne L., LTC; HQ SAC/ACX
Lipsey, Samuel D., TSgt; Eaker/ACFZ
McGrady, Irene M., GS-9; Fairchild/ACFQ
Pinkham, Randall, MSgt; Altus/ACR

Tactical Air Command

McCool, Susan E., MSgt; 363 TFW/ACFD
Newell, Ruby J., GS-7; 554 OSW/ACFM
Seagraves, Wallace E., MSgt; 9 AF/AC
Wood, Beverly J., GS-7; 554 OSW/ACFD

U.S. Air Forces in Europe

Goff, David, GS-11; RAF Mildenhall/ACB
Koenen, J. Peter, C-5A1E; Spangdahlem AB/ACFD
McCright, C. Max, CMSgt; Hahn AB/ACF
Kinash, Kaethe, C-5A; Sembach AB/ACFC BT

Senior Executive Service Transfer



Dr T. Stan Dunn started the new year by transferring to Denver CO as the Director of the Administrative Services Center, Bureau of Reclamation, Department of Interior.

Dr Dunn was born on 19 January 1941 in Douglas, Arizona. He graduated from Alamogordo High School, Alamogordo, New Mexico, in 1959, and received a Bachelor's degree in Accounting and Marketing from Eastern New Mexico University in 1964. Dr Dunn graduated from the University of Arizona with the Master's in Computer Science in 1971 and a Doctorate in Business in 1982.

He entered government service in July 1964 as an auditor trainee with the Air Force Audit Agency. He then entered the U.S. Army in October 1964 and served 2 years.

Dr Dunn returned to civil service as an auditor with the U.S. Army Audit Agency, El Paso, Texas, from October 1966 until June 1979. After another break in government service to complete his Master's degree, he resumed his career and became staff accountant for the U.S. Army Communications Command (USACC), Comptroller, Fort Huachuca AZ, from September 1971 until December 1973. He then served as informations systems officer for the USACC, Comptroller, until June 1976.

In July 1976, Dr Dunn became an operations research analyst for USACC; then in October 1978 went to work for the Air Force Accounting and Finance Center as a branch chief for financial systems development in the Security Assistance Accounting Center (SAAC).

In October 1979, Dr Dunn became the acting division chief of financial programs and systems for SAAC. From there he became technical advisor to the Chief, Plans and Programs in June 1980.

In January 1981, he became program manager for the Air Force Foreign Military Sales accounting system.

In April 1983, Dr Dunn became the Director of Plans and Systems for the Air Force Accounting and Finance Center (AFAFC), Lowry AFB CO.

In September 1988, Dr T. Stan Dunn became Director, Cost Applications and Director of the Air Force Cost Center, Arlington VA. Under the Assistant Secretary of the Air Force for Financial Management and Comptroller reorganization of 1989, Dr Dunn was assigned as the Deputy for Economics and Business Management, Deputy Assistant Secretary (Cost and Economics).

PROMOTIONS. . . (Continued)

Military Airlift Command

Barnett, Daniel P., to Maj; HQ MAC/ACCP
Herr, Larry, to GS-12, HQ MAC/ACFP
McCants, Gay R., to GS-13; USSOCOM/J-8
Thalacker, James R., to Maj; HQ MAC/ACBS
Walsh, Melinda J., to Maj; HQ MAC/ACCC
Walsh, Robert L., to Maj; HQ MAC/ACBO

U.S. Air Forces in Europe

Dell'Aringa, Robert, to Maj; Bitburg AB/ACB
Eden, Noble, to Maj; Izmir AS/AC
Flanagan, Patrick, to Maj; Ramstein AB/ACB
Liska, Michael, to Maj; HQ USAFE/ACB
McKinnon, Bobby G., to Maj; Sembach AB/ACF
Roock, Mary, to Maj; HQ USAFE/ACB
Young, Terry, to Maj; RAF Upper Heyford/ACB
Zielinski, Michael, to Maj; Hellenikon AB/AC

National Guard Bureau

Dubeau, Michael, to LTC; NGB/ACRP
Metius, Jeffrey A., to LTC; NGB/ACRP
Ritch, Larry, to GM-13; NGB/ACOB

Air Force Reserve

Bain, Isla V., to GS-12; HQ AFRES/ACBOP
Diffley, John J., to GS-12; 439 MAW/ACB
Gilbert, Raymond P., to GM-13; 439 MAW/AC
Jackson, George, to GS-12; 439 MAW/ACC
Kidman, Susan C., to GS-12; 419 MAW/ACB
Roman, Angel M., to GS-12; 433 MAW/ACB

Tactical Air Command

Arocho, Omar R., to Maj; 31 TFW/ACF
Boland, John T., to Maj; 37 TFW/AC
Clark, Laurence, to Maj; USAFADWC/ACB
Disla, Mayobanex, to Maj; IAAFA/ACB
Hornung, Nancy A., to Maj; HQ TAC/ACE
Keays, Daniel R., to Maj; 12 AF/AC
Rye, David A., to Maj; HQ TAC/ACBOM
Murray, Kyle P., to GS-12; USAFTAWC/AC
Newcome, Edwin R., to Maj; HQ TAC/ACX
Tye, Stephen C., to Maj; 27 TFW/ACF

Pacific Air Command

Cox, Cynthia L., to Maj; HQ PACAF/ACE
Eschmann, Deborah A., to GS-12; HQ PACAF/ACBOO

Pacific Air Command (Cont'd)

Knox, Ronald E., to Maj; HQ PACAF/IGILC
Lacroix, Michael J., to Maj; HQ PACAF/ACBMO
Lokey, Frank J., to Maj; HQ PACAF/ACBMP
Miller, Jackie W., to Maj; 3 CPTS/ACB
Olaes, Emmanuel C., to Maj; HQ PACAF/ACCC
Sebring, Timothy J., to Maj; HQ PACAF/ACCC

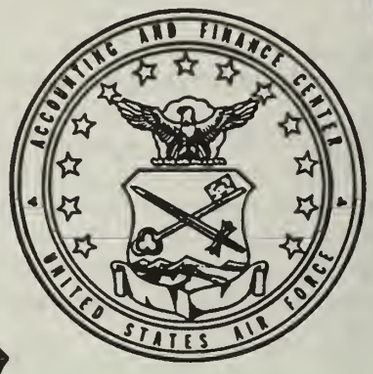
Strategic Air Command

Anderson, Robert G. Jr, to Maj; HQ SAC/ACFP
Christina, John F. Jr, to Maj; Kadena/ACR
Coley, Patrick M., to Maj; HQ SAC/ACX
Frankenfield, Thomas, to Maj; HQ SAC/ACFA
Hewer, Richard J., to Maj; HQ SAC/ACE
Hurst, James C., to Maj; HQ SAC/ACBS
Kistner, Brian E., to Maj; HQ SAC/ACBS
Lappin, Pat, to GS-12; HQ SAC/ACFA
Mack, Joe C. Jr, to Maj; Altus/ACR
Perkins, Jimmie E., to Maj; HQ SAC/ACFQ
Reidler, Harold L. Jr, to Maj; Loring/AC

Assistant Secretary of the Air Force
Financial Management and Comptroller



AFO Airman of the



SAF/AFAFC/AFCSTC Comptrollership (Airman)



Budget Officer of the Year



Cost Analysis Civilian of the Year



Base-level Resource Advisor of the Year



Cost Analysis Airman of the Year



Cost Analysis Officer of the Ye



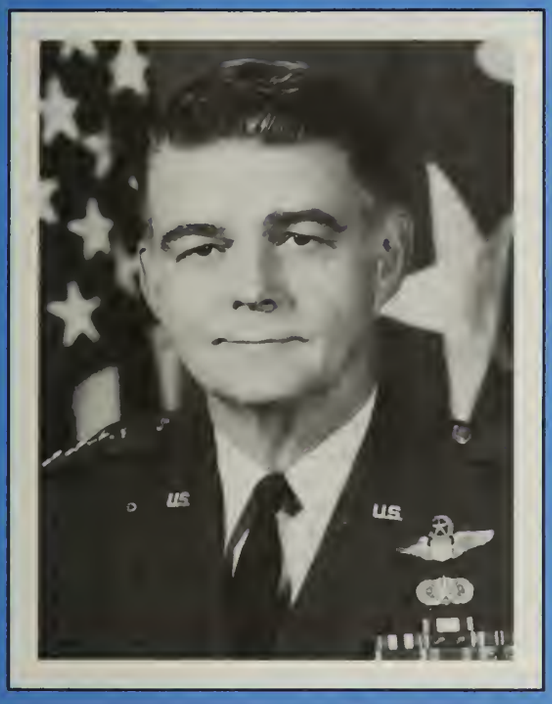
MAJCOM Comptrollership (Officer)

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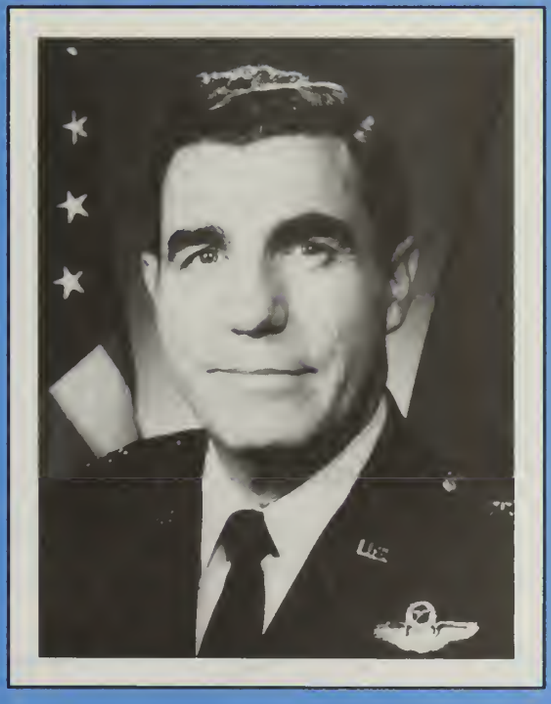
the Air Force
COMPTROLLER

olume 24 Number 3 July 1990

The New Air Force Leadership



Chief of Staff, United States Air Force
General Michael J. Dugan



Vice Chief of Staff, United States Air Force
General John Michael Loh

(See Biographies on Page 2)

Biographies of General Dugan and General Loh

General Michael J. Dugan
Chief of Staff, United States Air Force

On July 1, 1990, General Michael J. Dugan became the Chief of Staff, United States Air Force.

General Dugan was born February 22, 1937, in Albany, N.Y. He earned a bachelor of science degree from the U.S. Military Academy in 1958 and a master of business administration degree from the University of Colorado in 1972. He completed Squadron Officer School in 1965, Air Command and Staff College in 1970, and the Air War College in 1973.

His early operational assignments were in F-100s and A-1s. He flew A-1s during 1967 from Pleiku Air Base, Republic of Vietnam, and Nakhon Phanom Royal Thai Air Force Base, Thailand. He then planned and taught cadet military training courses and served as cadet squadron and group air officer commanding at the Air Force Academy.

From June 1973 to July 1977 General Dugan was assigned to Headquarters U.S. Air Force, Washington DC, as an action officer and branch chief in the Office of the Deputy Chief of Staff, Plans and Operations, and then as executive to the Vice Chief of Staff. General Dugan next served at Davis-Monthan AFB AZ, as vice commander and, later, commander of the 355th Tactical Fighter Wing. He subsequently became commander of the 23rd Tactical Fighter Wing, England AFB LA, and commander of the 832nd Air Division, Luke AFB AZ.

In May 1982 he moved to Langley AFB VA, where he served successively as Tactical Air Command's Assistant Deputy Chief of Staff for Operations, Inspector General and Deputy Chief of Staff for Operations. He was assigned to the Deputy Chief of Staff for Plans and Operations at Air Force headquarters as Director of Operations in June 1986, and as Assistant Deputy Chief of Staff in January 1987. He became the Air Force Deputy Chief of Staff, Programs and Resources, in July 1987. He then became Deputy Chief of Staff, Plans and Operations, in March 1988. In April 1989 he was assigned as Commander in Chief, U.S. Air Forces in Europe, and Commander, Allied Air Forces Center Europe, with headquarters at Ramstein AB, West Germany. He remained there until he assumed his present duties.

The general is a command pilot with 4,500 flying hours and 300 combat missions. His military decorations include the Distinguished Service Medal, Silver Star, Legion of Merit with two oak leaf clusters, Distinguished Flying Cross, Purple Heart, Air Medal Air Force Commendation Medal with two oak leaf clusters, and Republic of Vietnam Gallantry Cross with Palm.

He was promoted to general May 1, 1989, with the same date of rank.

General Dugan is married to the former Grace Anne Robinson of Troy, NY. They have six children: Colleen (Capt, USAF), Erin (Capt, USAF), Mike (Lt, USAFR), Sean, Kathleen and Kevin.

General John Michael Loh
Vice Chief of Staff, United States Air Force

On May 26, 1990, General John Michael Loh became the Vice Chief of Staff, United States Air Force, and was promoted to the rank of general on June 1, 1990.

General Loh was born March 14, 1938 in Washington, DC. He was a distinguished graduate of the U.S. Air Force Academy in 1960, and earned a master of science degree in aeronautical engineering from MIT in 1973. He completed Squadron Officer School in 1964, and the Air War College in 1978. He also completed the Air Force Fighter Weapons School in 1966 and the Air Force Test Pilot School in 1968.

His early operational assignments were in F-102s, F-4Cs and F-4Ds (1962—1965).

After completing test-pilot training in July 1968 and was assigned to the 366th Tactical Fighter Wing, Da Nang AB, Republic of Vietnam. While there he flew 195 combat missions. From October 1969 to June 1972 he was assigned to Headquarters USAF, Washington, DC, as a staff officer in the Fighter Division, Directorate of Operational Requirements, Deputy Chief of Staff, Research & Development.

After receiving his master's degree in July 1973, he served as the project manager for the YF-16 and YF-17 prototype development program at Aeronautical Systems Division, Wright-Patterson AFB OH. After the selection of the F-16 for development and production in January 1975, he served as the Director of Projects in the F-16 SPO until June 1977.

After completing Air War College in May 1978, the general was assigned to the 23rd Tactical Fighter Wing, England AFB LA, where he served successively as Assistant Deputy Commander/Deputy Commander for Operations and Wing Vice Commander. He also served as commander of Air Force forces for Bright Star 81, the first deployment of operational units overseas in support of the Rapid Deployment Joint Task Force.

In April 1981 General Loh transferred to Headquarters Tactical Air Command, Langley AFB VA, as Assistant Deputy Chief of Staff for Requirements. He was named Tactical Air Command's Assistant Deputy Chief of Staff for Operations in April 1983 and became Deputy Chief of Staff for Requirements in July 1984.

In August 1985 General Loh became Director of Operational Requirements, Deputy Chief of Staff for Research, Development and Acquisition, Air Force headquarters. In July 1987 he became Vice Commander, Aeronautical Systems Division. In July 1988 he became the Commander, Aeronautical Systems Division.

The general is a command pilot with more than 3,500 flying hours in numerous fighter aircraft. His military decorations and awards include the Distinguished Service Medal, Legion of Merit with one oak leaf cluster, Distinguished Flying Cross, Meritorious Service Medal, Air Medal with seven oak leaf clusters, Air Force Commendation Medal and Combat Readiness Medal. He also was recipient of the 1972 Air Force Research and Development Award.

General Loh is married to the former Barbara Kornitzer of Bennington, VT. They have one son, Michael Anthony.

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(Financial Management and Comptroller)

Mr Michael B. Donley
Assistant Secretary of the Air Force
(Financial Management and Comptroller)

Mr C. Ronald Hovell
Principal Deputy Assistant Secretary
of the Air Force, Financial Management
(Financial Management)

Lieutenant General Leo W. Smith II
Principal Deputy Assistant Secretary
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IN THIS ISSUE

Page

Biographies: Generals Dugan and Loh 2
Stress and the Workplace,
by Maj Larry O. Spencer.....4
Visibility and Management of Operating and Support Cost System,
by Lt Col (S) Matthew C. Cvitanovich.....7
Doing More With Less? No! Even More Reason to Stretch the Air Force Bucks,
by Lt Mark Kinsey.....10
How Ready Are You for the Unexpected?.....12
Notes from the Deputy Assistant Secretary Accounting, Finance and Banking,
Mr Gary W. Amlin (SAF/FMB).....14
Notes from the Commander, Air Force Accounting & Finance Center,
Maj Gen Charles D. Metcalf (AFAFC/CC).....15

1989 ASMC Air Force Individual Award Winners 16

Notes from the Deputy Assistant Secretary (Budget), Maj Gen G.W. Larson, Jr (SAF/FMB)....18
Notes from the Deputy Assistant Secretary Cost & Economics,
Mr LeRoy T. Baseman (SAF/FMC).....19
Notes from the Deputy Assistant Secretary Plans, Systems,and Analysis,
Mr John J. Nethery (SAF/FMP).....20
Notes from the Auditor General of the Air Force,
Mr John W. Boddie (SAF/AG).....21
Comptroller Civilian Career Management Program,
by Mr Vaughn Schlunz, Executive Agent.....22
Notes from the Chief for Enlisted Matters,
by CMSgt "Rip" Sewell.....23
Notes from the Comptroller Officer Assignments Section, by Capt Patricia C. Cruz.....24
Notes from the Standard Systems Center,
by Mr Pat Foley, Director of Comptroller Systems..25
Notes from the Comptroller Training Division,
by Capt Mark E. Stamps.....26
Notes from the Professional Military Comptroller School (PMCS),
by Mr Ronald F. Stuewe.....27
PMCS Class 90-B Graduates and "Idea Papers"....28
Promotions.....29
Retirements.....30
Senior Executive Service Action.....31
Biography: Mr C. Ronald Hovell Back Cover

Stress and the Workplace

by Major Larry O. Spencer

One day about five years ago, as I was sweating furiously in the steam room in the gymnasium, the subject of stress came up. A psychologist was among the noon-time crowd and he made a statement that struck me as odd at the time, but later I began to understand. That statement was: *When the Air Force swears you into the military, they should issue a book on stress management at the same time because military service and stress are synonymous.* With that as a preface, this article will discuss stress as it relates to our profession, the military.

The objective of the discussion is to describe stress and its origin, show that stress is inevitable, and that we all are exposed to stress in some form. I also hope to show that stress is not all bad. There are methods of dealing with stress effectively, thereby remaining productive and enjoying a challenging and fulfilling career.

The task of defining stress is a difficult one because stress means different things to different people. One way to define stress is to call it a force acting on you that causes discomfort or strain. A physical example would be the stress of a dam. The force exerted by tons of water backed up behind a dam is stress; the impact this force has on the actual dam structure is strain. According to the law of elasticity formulated by Robert Hooke, the English philosopher and physicist, if the strain in the dam falls within the elastic limits of the dam material, then the material will remain unaffected when the stress is removed. We humans are similar. If we're subjected to strain that's within our coping limits no serious damage occurs. However, also like a dam, if we're exposed to stresses beyond our coping capabilities we will eventually break down and become less productive, and in extreme cases, ill.

Another way to define stress is to describe it as the psychological response *you make* to an external event or condition. I highlight the words, *you make,* because it's important to note it's not the event that causes stress but rather how we perceive the event. If you think about it, that explains why identical situations affect people differently. For example, if the boss walks in and says: *The IG is coming tomorrow and I'm holding you personally responsible for at least an excellent rating*, and it is not only 5:00 pm but you just arrived a week ago, how would you react? ***Person 1*** might hit the roof and think, *There's no way; I can't handle this.* To this person the situation exceeds his coping capability and he feels stressed. ***Person 2*** might react by thinking, *This guy is crazy; I'm going home.* This individual perceives the request as unrealistic and, believe it or not, feels very little stress. Since most of us cannot afford the attitude of ***Person 2,*** we would probably react somewhere between Persons 1 and 2. Our reaction would be to evaluate the boss' request, discuss it further to be sure the boss is of sound mind and body, and then give it our best effort given the time constraints laid upon us. Our new ***Person 3*** feels stress initially, but is able to keep a healthy perspective on the request and remain under control and be productive.

Stress is not necessarily all bad. The excitement you feel when assigned that big costing project or your first comptroller job is stressful, but motivates and makes you feel good. Consequently, we frequently devote a considerable amount of energy creating stress on purpose—and we love it! Without it there would be no motivation and very little creativity. A challenging work assignment involves stress, but this stress is positive. Instead of anxiety you experience positive stimulation and a sense of satisfaction. To complete our definition of stress, it can be a two-edged sword—both good and bad. Also, the degree of stress we feel depends on our perception of a given situation or event, not the event itself.

Fight or Flight

You might be interested or curious to know how stress originated. When you think about it, our ancestors had life relatively easy. Can you imagine life without traffic jams, or the FY 91 Air Force budget to worry about? Our ancestors' major concerns were food and protection from wild animals. When our ancestors were faced with a stressful situation, such as an attack by a wild animal, they basically had two choices—stay and fight the animal or depart the area rather quickly. Regardless of which option they chose, several bodily changes took place to help them deal with the situation. These biochemical changes included: their muscles tensing anticipating the need to fight or run; large quantities of adrenalin were released; the digestive process stopped and blood was diverted to the muscles and the brain; their eyes dilated to allow more light to enter; the heart rate increased to insure sufficient blood supply; and blood clotting mechanisms were activated to minimize their blood loss in the event of an injury. Whew! Sounds like someone in a horror movie being transformed into a monster.

Although these biochemical changes were designed to increase the likelihood of survival in a stressful situation, today these changes can cause more harm than good.

today's environment the fight or flight response is most often considered inappropriate behavior. For example, going back to our illustration of the boss that requested an unrealistic task, you could neither physically strike your boss (well, I guess you could but make sure no witnesses are around) nor get up and run way. The problem is, in the meantime, those same biochemical changes are taking place in your body. In the case of our ancestors, they either fought the wild animal or ran safely back to their cave. Either way the biochemical changes that took place were useful in coping with the situation and after the threat was over their bodies returned to normal. Unfortunately, the same thing doesn't happen to us when we encounter a stressful situation. Since we can neither fight nor take flight, our body prepares itself for something that never happens. Therefore, our bodies don't return to normal nearly as fast as our ancestors did. It is this situation, getting ready for something that doesn't happen, that can cause health problems over a period of time if not successfully dealt with.

The Bad News

If you remain in a defensive posture for long periods of time serious negative consequences may result. In other words, if you are continually under stress and you don't take steps or develop a program to deal with it, chances are sooner or later you'll feel the effects. Since I am by no means a physician, I am not qualified to list or discuss all the complications that may result from untreated, prolonged stress. However, a few of the more common illnesses frequently linked with stress are: hypertension, arteriosclerosis, ulcers, diabetes, and headaches. There are also mental discomforts associated with stress, such as depression, anxiety, and irritability.

Whether stress directly causes illness can probably be debated among the experts. But most agree that stress is at least a contributor to many of the illnesses we suffer today. With that in mind, when you list things that are commonly agreed upon as being stressful, particularly in the workplace, you draw an alarmingly close parallel to life in the military. To illustrate this point, change is one of the most common work situations producing discomfort, anxiety, and stress. Stress and change are almost synonymous terms. And guess what? So are change and the military. Permanent change of station **(PCS),** permanent change of assignment **(PCA),** and temporary duty **(TDY)** are acronyms with which we're all intimately familiar and all spell stress. I recognize this is an everyday occurrence in the military. In fact, one of the strong suits we possess as military professionals is that we are flexible and adapt to change. The point is, change is a way of life in the military and also a stressor we must learn to deal with.

Responsibility is another factor which can be a stressor for many people. It amazes me that when you compare the civilian airline companies with the largest airline in the country, the U.S. Air Force, there is one difference in management philosophies that stands out in my mind—the ratio of age to responsibility. Civilian airline pilots, particularly the left seaters, have to fly for years to gain that honored position. The Air Force, on the other hand, has pilots with barely 3 to 4 years' experience commanding aircraft worth millions of dollars. To bring it closer to home for us "bean counters," think of the responsibility we place on our young accounting and finance officers **(AFOs).** Many are barely 2-3 years out of college, yet they manage 75-100 people, and are responsible for thousands to million-dollar accounts. If that isn't enough, probably the ultimate stressor, fighting or even dying for our country in a conflict, is one that is unmatched by our civilian counterparts. Yet, we as professional military officers, noncommissioned officers **(NCOs),** and DOD civilians must deal with these pressures and accomplish whatever mission our superiors task us with. That's what our country demands and that's what we're paid to do. So I won't leave you with a completely bleak picture, for those of us that enjoy the challenges of military service we can literally have our cake and eat it too. But, we can only do so if we learn to recognize and deal with the negative aspects of the stress that often accompanies that challenge.

What the Statistics Show

At the expense of sounding morbid, the U.S. Public Health Service recognizes almost 4,000 different causes of death. In this country, however, fewer than 50 account for the vast majority of all deaths. Depending on age and sex the top ten account for anywhere from 57 to 70 percent, but there is one thing they have in common, virtually all are either completely avoidable or postponable. A primary method of postponement is to stay healthy instead of trying to get well after the fact. This may sound like a simple solution to a complex problem, but in my opinion, this is the key to avoiding the hazards of stress. Health can be defined as a state of positive mental and physical well-being which includes not only the absence of illness but the capability of functioning at your highest potential. We are living in the wealthiest, most highly educated, and most technologically advanced country in the world. We have access to the finest medical facilities available anywhere. Yet, the United States ranks only seventh in life expectancy among the nations in the world (the first six are Sweden, Norway, Ireland, Denmark, Japan, and Canada.) Although the reasons for this are varied and complex, for the most part it's based on lifestyle. The California Department of Public Health in connection with researchers from the University of California, Los Angeles School of Public Health, developed seven actions in a comprehensive study that are associated with a longer, healthier life. They are:

- ★ Regular eating habits of three meals a day, with particular attention being given to breakfast.
- ★ Not eating between meals.
- ★ Moderate amount of exercise or physical activity.
- ★ Sleeping 7 to 8 hours every night.
- ★ No smoking.
- ★ Moderate use of alcohol.
- ★ No significant deviations above ideal weight.

→

Stress and the Workplace . . . *(Continued)*

As simple as these habits appear, very few of us, military or not, can claim all seven. The study also pointed out that a 35-year old male who regularly practices three or fewer of these habits has a life expectancy of 67. However, another 35-year old man who regularly practices at least six of these habits can expect to live to be 78. With numbers like that the U.S. would quickly move its life expectancy rank from seventh to first.

The Good News

We in the military are very familiar with diet and exercise. Although our current Air Force physical fitness program is limited at best, we do have strict weight standards that are rigidly enforced at most units which assure at least twice a year we don't exceed our maximum weight. Here is where I feel we have a leg-up on our civilian counterparts. But, remember, our civilian friends don't pull extended TDYs, participate in ORIs, or ultimately fight a war. Nevertheless, there are many tools available to successfully manage stress—and that's the good news—we can manage stress. If you've followed me so far, you'll remember our discussion of fight or flight; that is, being confronted with a stressful situation and responding with some physical activity as running or fighting. Physical activity is a "natural" way of meeting the stress response. If we learn to recognize stress and respond physically within a short period of time, we can deal with it in an effective manner. Before I go any further, remember I earlier stated that I'm not a physician; therefore, before embarking on any exercise or stress reducing program, please see a doctor. Starting on a program you're not physically or mentally able to handle may cause more harm than good. To continue, it's not quite understood how exercise specifically reduces stress but there's one idea I found particularly interesting. Most of us are familiar with psychosomatic medicine as based on the mind's influence over the body. But the opposite of psychosomatic, somatogenic, is based on physical activity having a positive response on the mind. Many runners I've talked with describe a "high" or feeling of well-being achieved from running. Fortunately, running is only one activity; there are many more that provide the same positive results. Also, important to stress reduction, but somewhat less obvious than exercise, is nutrition. Stress and nutrition are closely linked because stress is a source of physical and mental wear and tear, and proper nutrition provides the basis for resisting the ill effects of stress. Also, we often think of stressors as people, events, or situations, but certain foods can cause stress by virtue of the fact they contain substances called sympathomimetic agents which directly stimulate the stress response—fight or flight. The most common of these substances is caffeine. And I can honestly say, I've never been in an Air Force office that didn't have a coffee pot or Coke machine close by. The average person drinks two cups of coffee a day. Each cup contains approximately 110 milligrams of caffeine; 250 milligrams are considered excessive. Most of my co-workers consume considerably more than two cups of coffee per day plus a Coke or two. Also, since nutrition is a complex subject which could easily fill up several text books, I urge you to research this subject independently. However, vitamin deficiency, excessive salt, alcohol, and sugar, as well as caffeine, are things we should consider when planning our diet. Another important idea for stress reduction which also fills several volumes of books involves relaxation techniques. Relaxation techniques range from meditation to hypnosis. However, what I find most beneficial about relaxation techniques is many can be done at your desk when it's not feasible to engage in physical activity. Some very simple breathing exercises, for example, are very beneficial to some people to "calm down" when faced with a stressful situation. Again, I urge you to seek additional reading material on this subject if interested. The point is that there are many ways to deal with stress. The important thing is that you select one that's right for you.

To summarize, this article discusses stress as it relates to the military profession. I pointed out that stress originated with our ancestors as a means of coping with emergency situations. We saw that in today's environment we prepare biochemically for dangerous or stressful situations the same way our ancestors did. However, society dictates that we "hold it in," which is what can cause physical or mental distress if not dealt with successfully. Further, there are several methods to deal with stress successfully. Some of the more common include: exercise, relaxation techniques, and diet. As a parting comment, I've tried to show that the military can be a stressful occupation, but I don't feel that in itself is a bad thing. Accepting a military commitment is also rewarding and challenging. The key is, to recognize when those challenges are stressing us personally and develop a program to handle it effectively.

[Reference: *Managing Job Stress and Health* by Michael T. Matteson and John M. Ivanenich.]



Major Spencer is the new commander of the Comptroller Squadron at Seymour-Johnson AFB NC. He holds a bachelor's degree in industrial technology from Southern Illinois University and a master's degree in business administration from Webster University. Major Spencer just completed the Marine Corps Command and Staff College at Quantico VA. Prior to attending the Marine Corps Command and Staff College, he was the executive officer to the DCS/Comptroller, Headquarters Military Airlift Command, Scott AFB IL. He is also a member of the ASMC.

Visibility and Management of Operating and Support Cost System

by Lt Col (S) Matthew E. Cvitanovich
VAMOSC Program Director, Air Force Cost Center

Operating and Support **(O&S)** costs consume approximately 25 percent of the Air Force's total fiscal year budget. Accounting for a huge part of all of the Services yearly resources, DOD issued *Management by Objective (MBO)* 9-2 in October 1975, which asserted the ultimate goal of reducing O&S costs. This memorandum was the genesis for the present day *Visibility and Management of Operating and Support Cost* **(VAMOSC)** system. In May 1984, **DOD Directive 7220.33** implemented **MBO 9-2** and established the requirement for the military Services to develop and maintain an O&S cost collection system for weapon systems. The FY 88 Senate Appropriations Committee, indicating concern over the long term implication of procuring weapon systems with increasingly expensive O&S costs, requested that each Service establish a capability to report accurate and verifiable O&S costs for major weapon systems, either in the inventory or planned. This article is about the Air Force's **VAMOSC** program.

The Air Force VAMOSC program is a DOD directed, Air Staff/Secretariat-sponsored management information system that collects operating and support costs on major aircraft weapon systems, subsystems, and components. From its inception through 1985, the VAMOSC program struggled with the usual development problems of poor databases, inaccurate algorithms, and an antiquated batch processing information system. Under the leadership of the AFLC Comptroller **AFLC/ACCV),** VAMOSC began its transformation in 1986 into a viable system for reporting O&S costs. With a well conceived "get well" plan, AFLC/ACCV developed a cross-reference system that allowed for aircraft component level costing. In addition, AFLC/ACCV's rehost/modernization efforts resulted in on-line system availability, user training, and the initial system architecture for the modern distributive processing of data. The system is now being developed, operated, maintained, and implemented by the Air Force Cost Center **AFCSTC/OSM.** As with any developmental program, VAMOSC has undergone changes to improve its accuracy, data products, and services for users. VAMOSC will make its on-line Air Force debut by the end of FY 90 in the form of the *Component Support Cost System* **(CSCS).** The intent of this article is to review VAMOSC applications, or more specifically, to explain how you can use VAMOSC to do your job better. However, to get to this goal it is necessary to backup a step and provide a quick background on the system.

Objectives

VAMOSC has been developed to play a vital role in the *Biennial Planning, Programming, and Budgeting System* **(BPPBS)** process by providing decision makers with visibility of operating and support (O&S) costs so that they can better manage and control them. Specifically, VAMOSC has been designed to collect, maintain, and portray O&S costs for aircraft systems and their components in a format compatible with *Cost Analysis Improvement Group* **(CAIG)** requirements. **Figure 1** shows the primary objectives of the VAMOSC program.

Figure 1

- ★ **To provide visibility of O&S costs for use in cost analysis of aircraft systems.**
- ★ **To provide visibility of critical maintenance and support costs at the subsystem level in sufficient detail to promote cost-conscious design and configuration management of new and fielded defense systems.**
- ★ **To reduce the cost and time for collecting defense system O&S costs for specific applications.**
- ★ **To improve the visibility and credibility of O&S cost estimates.**

VAMOSC will serve as a basis for decisions concerning affordability, budget development, support concepts, cost tradeoffs, modifications, and retention of current systems. In addition, VAMOSC will be used as the primary data source for developing O&S cost factors **(AFR 173-13).** Over 12,000 individual O&S factors are developed using VAMOSC type data. Currently twenty percent of the USAF budget (approximately 20 billion dollars) is built, validated, or adjusted using the O&S factors. Finally, when applicable VAMOSC data are available, the Air Force may use VAMOSC as a basis for deriving cost estimates for future systems.

Constraints

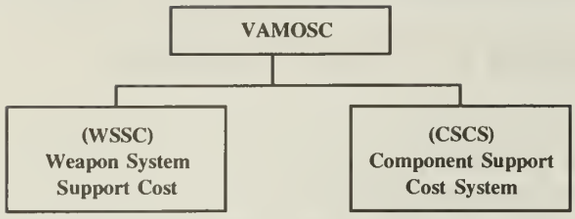
There are certain system constraints which must be considered when satisfying the VAMOSC objectives. First and foremost, is the limitation that no new data systems may be developed to support VAMOSC. VAMOSC must use only existing data systems and capabilities already in place. At present, VAMOSC focuses its data collection on aircraft since feeder systems are available. Another consideration is to use factors and validated allocation processes if costs can not be collected directly to an end item. It is also important to remember that system validity is dependent on two things: accuracy of the source data input into the system and the validity of the VAMOSC allocation processes.

VAMOSC System Description

The baseline VAMOSC system (aircraft only) consists of the *Component Support Cost System* **(CSCS)** and the *Weapon System Support Cost* **(WSSC)** system. (See *Figure 2* on the next page). Both CSCS and WSSC collect and report O&S costs, but for different purposes and at different levels. CSCS provides the cost of resources associated with base and depot logistics support of aircraft subsystems and components. WSSC provides O&S costs for aircraft at the aggregate *Mission-Design-Series* **(MDS)** level, and by MDS at the major command and base level.

→

Figure 2



Mission Design Series
OSD CAIG Format
Annual Report

Subsystem/Component
Reparables Only
Quarterly Report

Weapon System Support Cost *(WSSC)*

The WSSC system reports O&S costs at the MDS level. At present, O&S annual cost data is available for over 100 MDS's in the USAF inventory. Two standard reports are available in the forms of the OSD CAIG Report and USAF Detail Report. *Figure 3* provides examples of Cost Categories reported in WSSC.

Figure 3

Cost Category

Unit Operations
Below Depot Maintenance
Installation Support
Sustaining Investment
Depot Maintainence
General Depot Support
Depot Installation Support
Second Destination Transportation
Medical Care
Permanent Change of Station
Personnel Replacement
Advanced Flying Training
Advanced Training

WSSC continually gathers data from many automated management information systems as reflected in *Figure 4* examples.

Figure 4

- ★ **H069R Accounting and Budget Distribution System**
- ★ **G033B Aerospace Vehicle Inventory Status/Utilization Report**
- ★ **H033 Aviation Fuel Management Accounting System**
- ★ **D056A Product Performance System**

Component Support Cost System *(CSCS)*

The CSCS system reports the O&S cost of maintaining and supporting aircraft systems and components. In essence, the CSCS is an expansion of other data available in the WSSC. The CSCS reports O&S costs for reparable components and subsystems at the Work Unit Code **(WUC)** level. Therefore, when adding all the WUCs associated with a particular MDS, the resultant sum would be only the O&S costs for reparable components and subsystems reported in the WSSC system. Sound confusing? Well just remember that the CSCS is a partial expansion in the level of detail found in the WSSC. *Figure 5* provides examples of CSCS Cost Categories.

Figure 5

Cost Categories

- ★ **Base Time Compliance Technical Order (TCTO) Costs by Mission-Design-Series (MDS)**
- ★ **Base labor costs by WUC within MDS**
- ★ **Base Maintenance Overhead Costs by WUC within MDS**
- ★ **Depot TCTO costs by MDS**
- ★ **Depot Labor costs by WUC with MDS**
- ★ **Depot Direct Material Costs by WUC within MDC**

Applications

The value of a system is determined by its users. VAMOSC has had limited use because of two reasons: data accuracy problems and user friendliness. When CSCS is released, the following improvements will have been made: missing data problems will have been corrected; automated edits will have been programmed to evaluate data inputs; all algorithms will have been revalidated and final cost elements can now be mapped from feeder system through algorithm to final report; and factors used in system calculations will have been updated/refined. WSSC, on the other hand, is being evaluated in all these areas and will be corrected by mid-FY 91, although at the aggregate level, WSSC data is still valid for use. VAMOSC (WSSC and CSCS) is now available on-line to users; that is, users can now dial up and review the reports of interest. On a limited scale, users can obtain Ad Hoc reports of selected information. With VAMOSC having a modernized relational database management system, gone are the days of hard copy reports or microfiche. Users can now download reports right to their own PC. *Figure 6* portrays some of the many uses of VAMOSC by Air Force organizations.

As you can see, VAMOSC applies to most Air Force organizations, and its applications are only limited to the expertise and creativeness of the user. Let's take a quick look at some VAMOSC standardized reports and how they can be used.

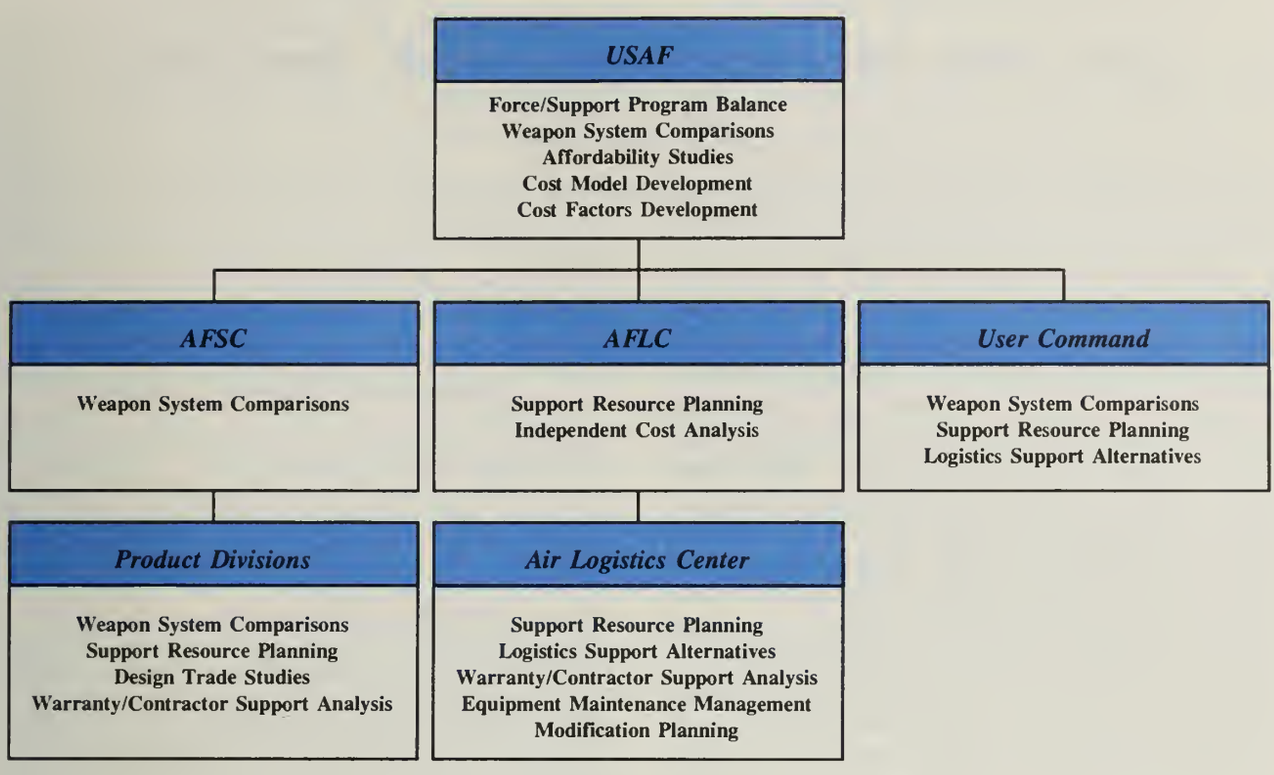
Based on the information in *Example 1* on the following page, you can readily see that ground handling is by far the most expensive item to maintain, and has been for three quarters. Analysis could begin to evaluate the cause of this situation with possible recommendations to reduce this "high cost driver."

The analyst can use the data in *Example 2* to identify system "high cost drivers" to select items for possible reliability and maintainability **(R&M)** initiatives, to track R&M improvements to ascertain if the improvements were paying off, or to conduct contractor warranty analysis. The two report samples only touch the surface of what type of information is available from the dozen plus VAMOSC standardized reports. Add to this the capability of Ad Hoc reporting, and the sky's the limit. For example, we recently had a request for the yearly total unit personnel costs, unit level consumption (fuel) costs, and number of possessed aircraft for all aircraft in the database (FY 81—87). In the past, we would have sent the requester reams of reports or microfiche. The requestor would then manually extract the data from over 2700 records. This effort would have taken a minimum of 40 man-hours. This time using the power of VAMOSC's database management system, we provided a floppy disk with the data for FY 81—87 for 98 aircraft by doing an SQL PLUS Query from the VAMOSC database and downloading it to a floppy disk on a local Cost Center personal computer (PC). This effort took us 5 man-hours to accomplish. Next time this request will take less than an hour.

The two report examples shown only touch the surface of what type of data is available from VAMOSC. The applications are numerous: weapon system comparisons, life cycle costs, force structure planning, costing Air Force missions by MDS, etc.

VAMOSC is on-line. It has billions of bytes of aircraft O&S cost data. Call us at **AV 286-5858/5851** or **(703) 746-5858** for information. Give us a call and a challenge!

Figure 6



EXAMPLE 1

Report Title: **CSCS Work Unit Code (WUC) Component Cost Ranking Selected Items (8112)**

Use: Serves as an aid in identifying Operating and Support Cost Drivers for an aircraft and provides the capability to spot sudden increases in the costs for supporting specific components.

Component Support Cost System (CSCS)—WUC Component Cost Ranking, Selected Items (000's)

			Current Qtr		Previous Qtr		2nd Previous Qtr	
	WUC Noun	*Percent System*	*Rank*	*Cost*	*Rank*	*Cost*	*Rank*	*Cost*
01000	Ground Handling	12.290	1	$6234.5	1	$9006.4	1	$4119.3
23CCD	Ground	2.512	7	$ 274.5	7	$2171.0	5	$5216.5
02000	Aircraft Clean	2.395	8	$1215.0	8	$1121.2	14	$ 656.4

EXAMPLE 2

Report Title: **CSCS Logistics Support Costs (8104)**

Use: Provides cost summaries at the system level for these users who do not require component level.

Component Support Cost System (CSCS)—MDS Logistics Support Costs—MDS B052G

WUC	*Noun*	*Qtr Cost*
01	Landing Service	$15,301.7
04	Special Inspection	$ 2,171.0
07	Record Maintenance	$ 592.0
11	Air Frame	$ 8,783.8
13	Landing Gear	$ 7,614.2

Doing More With Less? *No!*

Even More Reason to Stretch the Air Force Bucks

by Lt Mark Kinsey

Doing more with less! How many times have you heard that over-used cliche'? Well, as we execute our FY 90 Congressionally reduced Operations and Maintenance **(O&M)** budget we're confirming that actually *less is done with less*! Along with other base budget officers, comptrollers, their major command counterparts, and unit/wing commanders, I am feverishly justifying O&M program funding to continue our mission and mission support program levels. As we work these program funding issues, I believe we must look hard at programs where we can get *a little more bang for the buck*! This will not be possible in most areas; however, in many support funding areas we can reduce the hurt on effectiveness. The key to making this happen is giving all requirements the ***budget analyst test***—who, what, where, when, why, and how [how much is probably the first question]—and then *smart prioritization.*

The following six areas offer the Air Force base level commanders of the 90's great opportunitites to *get the most out of each O&M dollar spent*. I am certain that many other mission support requirments which are funded by O&M bucks could be and will have to be given the *budget analyst test*!

Microcomputer Use and Procurement

We have made huge strides in the automation arena in recent years, and the use of computers is certainly a way of life for most departments, shops, offices and individuals; however, there is still that percentage which continues to ignore perhaps the greatest tool for operating more efficiently—the microcomputer. The Air Force has spent millions, perhaps hundreds of millions, on stand-alone microcomputers and software. These purchases have not been without many benefits, but in my 5 years in budget I have noticed and continue to notice two things: First, the continued presence of *computer illiteracy*, and second, we may be buying equipment we don't need. To curb computer illiteracy many bases have established local computer training centers to give base individuals on-site training and feedback. Funds that might be used to buy a new computer might be better spent sending individuals to computer courses that would allow them to better use the computers already onhand. In order to halt unneeded computer purchases I believe base budget analysts must get involved through attendance at the base Communications Systems Requirements Board **(CSRB)** or similar ADP procurement approving groups and ask the tough questions, such as whether other systems on base could be ''borrowed'' or ''free equipment transferred,'' to meet the need presented. With comptroller folks asking the tough questions and getting involved in the approving and prioritization of ADP requirements we can get *the most out of each O&M dollar spent!*

Replacement Equipment (Non-ADP)

Previous years' funding levels have allowed base level units to fund their highest priority equipment replacement items with little justufication; however, as the base level O&M pot shrinks this style of buying cannot continue. Therefore, analysis techniques must be fine-tuned to ensure that the ''next best piece'' of equipment is purchased. [You should perhaps use the services of your base Cost office.] What makes this area so critical is the dollars involved! With Congressional approval to maintain the investment equipment threshold at $15K and above, great flexibility has been provided to commanders in charge of making the below $15K equipment purchases. With the flexibility and the reductions to O&M funds will come pressure-packed ''trade-offs.'' [Example: The decision of whether to buy that new floor scrubber or send maintenance troops to a Local Area Network **(LAN)** workshop for training on newly installed computers.] Perhaps a new method for managing replacement equipment (possibly similar to the Base Procured Investment Equipment funding process) will have to be developed. But again with tough questions and ''smart'' prioritization, this is an area where we can get *the most of each dollar spent!*

Escalation of Service Contract Prices

As our O&M funding grew, the size and amount of services rendered for base support contacts, such as custodial services and dining hall attendants, also grew. This was much overdue because services provided in the late 1970's and early 1980's were unacceptable and affected the morale of our military. However, as we assess our needs for the 1990's we must realize that the 'pendulum'' may have swung too far and some of the contracted services we are receiving are a ''stretch'' beyond what is really required to do the job! Contract reevaluation now could pay big dividends to the bases and commands that act swiftly to make reductions. These reductions could then be transferred into other support areas. Many bases have already taken action in this area and use the savings in other programs. Action now by commanders and units receiving the services to curb or redefine contract specifications can enable more bases to receive *the most for each dollar spent!*

Real Property Maintenance

Military installations have seen tremendous growth in the area of new facilities. Our installations have added many new mission buildings, mission support buildings, AAFES buildings, MWR facilities, and hospital facilities. These additions have increased morale, enhanced the base community, and improved the image of the military in the eyes of the local community. However, with these new additions and the continued maintenance required on our existing facilities we have increased our funding requirements for maintenance. This has caused a very interesting "dilemma" in real property maintenance funding—one which has been intensified by the recent "non-programmatic" reductions sustained by DOD and Air Force. The Air Force passed on these non-programmatic reductions to major commands who, in turn, passed them on to the bases. Bases were then forced to share the "hurt" among programs, since no one mission or mission support has changed nor can one mission support area absorb the entire cut. Consequently, the civil engineers' big dollar value programs must share the cut. This causes base civil engineers to continually scramble to prioritize the emergency, urgent, and routine work and job orders to be accomplished. This is another area where base budget analysts must work closely with base real property maintenance decision committees to determine work to be funded with the "shrinking" pot of dollars. An active comptroller and budget staff can work closely with the base civil engineers and commanders to determine the good "mix" of emergency, urgent, routine, and self-help job/work orders to be filled. Self-help supplies and "nice-to-have" projects will need to be scrutinized and all the trade-offs given to the commanders prior to funding of those type of projects. "Smart" prioritization through asking the tough questions can allow bases to receive *the most out of each O&M dollar spent!*

Temporary Duty (TDY) Expenditures

Most growth in this area in the past 8 years can be directly attributed to increased readiness. However, as growth is realized in this area, "off-shoot" indirect TDYs, such as conferences, workshops, mission support training, and every other imaginable area, have also increased. It is this growth in off-shoot TDYs that must be curbed. Most bases are guilty of sending two personnel to training site visits or conferences when really one person could have returned and briefed the staff on the scenario or information briefed. Also, we witnessed a growth in administrative TDYs to various graduation functions. Commanders, resource advisors, and base budget analysts need to develop programs that not only trace the costs of TDYs but also the number of personnel really required to perform the mission/TDY. This area has potential for savings as mission support TDYs have grown in disproportion to requirements. Again, "smart" prioritization and the budget analyst test will allow bases to get *the most out of each O&M dollar spent!*

Aircraft Replacement Parts and the Depot Level Reparables Transfer to Bases

The 90's will require even greater emphasis on identifying reasons for flying hour supply costs exceeding command funded levels. The reason for this is two-fold. The first reason is that some sources used in obtaining flying hour parts are changing their rules to adapt to their tighter funding constraints. For example, a review of escalating cost per flying hour in the F-4E mission series revealed depot had changed the funding "rules" on some items this fiscal year. These changes resulted in local unit O&M funds being charged versus the past year funding by depot. The bottom line is: Don't assume your maintenance folks have gone "hog wild." Get involved, review the base supply listings, work with the maintenance resource advisors, and ask questions early in the fiscal year so that you're not answering those same questions to the wing commander on the last day of the year. The second reason for increased analysis in the 90's is FY 92 base flying hour funding will probably double as much as the depot level maintenance on aircraft parts when it is turned over to the bases. Double the funding means double the effort to determine why costs may or may not be out of line. The budget analyst test can help make some savings in this area, allowing the maintenance people to receive *the most out of each O&M dollar spent!*

Conclusion

Again, the above areas represent only a portion of base level "controllable/discretionary" areas. I am certain you can think of other areas where you might want to review. Also, as we search for the right answers to give our commanders on budget execution, we must first ask ourselves if we have given our answer the ***budget analyst test***. Remember, the budget analyst test is simple—*who, what where, when, why, and how (how much?)*. If the base analysts critique budget execution in this manner and get involved in "smart" prioritization for support requirements, the days and hours in the "hot seat" will be minimal.

One final thought: ***Less is done with less!*** that's for certain. However, in many mission support areas we need to strive *to get more bang for the buck!*



Lt Kinsey is the Budget Officer at Seymour Johnson AFB NC. He holds a bachelor's degree in business administration from the University of Phoenix. He was a distinguished graduate from Officer Training School (OTS) in December 1987. Prior to his present assignment, he was the Deputy Budget Officer at Luke AFB AZ, and an enlisted budget technician at Davis-Monthan AFB AZ. He is an active member of the newly formed Pamlico Chapter of the American Society of Military Comptrollers, and the city of Goldsboro Toastmaster Chapter.

How Ready Are You for the *UNEXPECTED?*

The unexpected happens more frequently than we really want. The Comptroller Community is called on to respond to many *challenges*, including last December's invasion of Panama. The folks at Howard AFB, just a few minutes from the Panama Canal, responded to that challenge. Here's a *modified extract* of the ***Comptroller Squadon's Activity Log*** for several key days during **Operation Just Cause**. Individual names have been deleted. Keep in mind that the first troops landed in Panama at "O Dark 30" hours on 20 December 1989.

Wednesday—20 December 1989

Squadron recall initiated at 0800. Personnel assigned to Howard reported to their duty section in a timely manner. Albrook personnel were identified and checked on hourly until 1000 on 20 December. Orderly room personnel were able to determine that one of their members who lived at Albrook had taken his daughter to Gorges Hospital the night before for medical treatment and had been detained there. While there, he assisted the medical staff.

Another Albrook resident (the Cost Officer) was not allowed to leave the station. He was designated as the AC representative on Albrook and instructed to check hourly with Howard AC Squadron personnel.

The Budget Officer arrived at work at 0830 and the Budget NCOIC was instructed to remain at his residence at Albrook. The Budget Officer was detailed to the Battle Staff as an RM representative on the 0900 to 2100 shift. He led a 20-man augmentee team in assisting the Medical MASH unit with the movement of patients on litters to and from airlift aircraft. This tasking lasted almost 8 hours. Other comptroller personnel were assigned various tasks: litter detail, building security, and disaster preparedness.

Check cashing operations commenced at 1000 daily with a $50 limit due to a lack of available cash in Panama. Clubs were contacted and a purchase of coins was accomplished to help the Food Services cashier.

Since none of their civilians reported for duty, they attempted to contact them. They managed to contact only a small portion of them.

Thursday—21 December 1989

Comptroller personnel were released from taskings to support the community staging area. However, they did receive taskings for six personnel to support the dining hall. In the afternoon the Comptroller and the AFO went to Ft Clayton to pick up $100K to ensure adequate funds for cashing personal checks. On the way back they stopped at the Albrook Post Office and met two AFO personnel and gave them enough money to open a check cashing operation on the Albrook side of the canal. The AFO worked on the Battle Staff and coordinated a critical supply move full of communication parts for elements of the 82nd Airborne.

Friday—22 December 1989

They opened the check cashing operation at 0800 at Albrook. Shortly thereafter Albrook came under fire and the Post Office was evacuated. Personnel were evacuated to the aid station and assisted with casualties. The Post Office did not reopen during the day. One person was assigned to augment Transportation as a driver. The AFO was assigned to be a shift supervisor at the Tradewinds Dining Facility. He established a system to track and fund costs associated with recalling personnel off leave.

They assisted the commissary in reopening. They also helped them get their safe open and provided them with a change fund for their cashiers. The Comptroller and two others were assigned to the commissary staff.

The AFO purchased $500 in coin from the NCO club. The dining hall purchased coins from the AFO nightly.

Saturday—23 December 1989

The Accounting and Finance Office personnel worked in the commissary stocking shelves in lieu of civilian employees. Assigned duties continued from the day before.

They opened the check cashing operation at Albrook without incident. Additionally, they provided them with the necessary forms to make partial payments to AF members without checkbooks.

All **E-MAIL** systems were down due to the Christmas holiday. They had been using these systems extensively to communicate with HQ TAC and AFAFC.

Sunday—24 December 1989

All additional duties were as the day prior. The AFO flew out to Torrijos International Airport with a site survey

team. The team was tasked with bringing the airport back into operation. The AFO was charged with developing a plan of operation to account for fuel sales to both commercial and military aircraft flying into Torrijos.

In support of the commissary, some of their people made a resupply run to the Corozal warehouse. At the Army's request, they provided a pay team to go to the Howard Elementary School and Hangar 3 to make over 400 casual payments to their personnel.

Monday—25 December 1989

The AFO flew to Torrijos Airport with a safe and fuel log to record all refueling done. All money received from cash sales was kept in the safe until AC personnel retrieved it. The money from non-US military sales was held in a suspense account until the civilians in charge of the refueling operation returned to duty. The Army would be billed for the helicopters refueled at Torrijos.

They continued to provide financial services to the personnel on Albrook, Howard and Ft Kobbe. They went back to Hangar 3 in support of the Army. Additionally, they worked with Transportation Management Office personnel to develop procedures for US citizens to purchase tickets to fly on government controlled aircraft.

The Chaplain and the Comptroller visited personnel in the Dining Hall, Contracting Office and flight line from 1830-2100 to wish them a Merry Christmas and just say Hi!

Tuesday—26 December 1989

All Budget personnel returned to the office. Over half of their civilian workforce reported back to work. Also, five military personnel were recalled from their base support details to begin working in their respective areas. For the first time since the outbreak of hostilities the accounting sections were operational.

Wednesday—27 December 1989

The AFO returned to Torrijos after reaching agreement with the civilian in charge of the refueling operation and the NCOIC of refueling at Torrijos that the civilians would take over the refueling of all non-US military aircraft. This eliminated the need for cash sales.

Only three civilian employees were still having difficulty returning to work. The Comptroller withdrew from the operations of the commissary. A cash resupply run was made to the American Express Bank at Corozal for $850K. They worked with the Army, MAC, Homestead Comptroller, TAC/ACF and SAF/FMA to transfer $10M (Army funds) to Panama.

Thursday—28 December 1989

They established a local fund cite to track **Operation Just Cause** expenses. With the reopening of the commercial banks downtown, they took their civilian deposits to Citibank and Chase Manhattan. This trip took about an hour and no problems were incurred.

The $10M arrived safely!

Friday—29 December 1989

The AFO returned to Torrijos with two Logistics Supply Fuel reps to handle US military fuel bills at Torrijos. Both the civilian refueling operators and the military refueler agreed on the amount of fuel pumped by the US and an AF Form 315 was filled out for ESSO to bill the Air Force.

As you can see, the members of the Comptroller staff at Howard AFB were extremely active during this crucial time. Once again, the ***Howard Team*** came through with flying colors. Who says life in the AF Comptroller field isn't challenging?

Need Office Copies of *The Air Force Comptroller?*

We have received numerous requests by telephone and letter to send copies of *The Air Force Comptroller* to various activities throughout the Air Force. Due to the number of copies supplied to the magazine office and lack of personnel on the staff, we cannot provide this service, especially on a recurring basis.

This does not mean you can't obtain a copy or increase the number of copies received by your organization; however, you must go through your Publications Distribution Office (PDO). The procedure to follow is quite simple:

> **Ask your "Customer Accounts Representative," usually located in the administrative section of your organization, to fill out an *AF Form 764a* (RQN and RQMT Request), refer to *The Air Force Comptroller* as *AFRP 170-2*, tell them the number of copies requested, and submit the form to your PDO.**

Before you know it, your office will start receiving copies of *The Air Force Comptroller* on a recurring basis.



NOTES FROM THE:

Deputy Assistant Secretary, Accounting, Finance and Banking

Mr Gary W. Amlin, Acting Deputy Assistant Secretary, Accounting, Finance and Banking **Autovon 227-9578**

Consolidation Studies. The Consolidation and Improvement of Financial Operations within the Department of Defense study **(DMRD 912)** has been completed and the draft report released to the Services and DOD components for comments. The study focuses on three areas: consolidation of military pay centers, reduction in the number of accounting and finance stations, and establishment of a Defense Accounting and Finance Organization. Alternatives considered under the establishment of a Defense Accounting and Finance Organization include options for consolidation by DOD component, financial function, region/location, or a combination of these options. The draft report contains 79 recommendations. The final report will be presented to the Deputy Secretary of Defense in May 1990. In addition, several other studies are underway which may affect Accounting and Finance in the future; Development of Standard ADP Systems **(DMRD 925)** Accounting for Government Furnished Material **(DMRD 933),** and two Corporate Information Management **(CIM)** functional groups: (1) Civilian Payroll and (2) Financial Operations. These working groups will recommend alternatives for improvement in their specific areas. Our point of contact is **Mr Donald Mitchell, SAF/FMABC, Autovon 227-6410.**

Revised Procedures for Approval to Use Expired/Lapsed Appropriations. Congressional concern regarding DOD utilization of "Surplus Fund" balances resulted in additional language on the use of expired/lapsed appropriations written into the *National Defense Authorization Act* for Fiscal Years 1990 and 1991. This language went into effect February 26, 1990 when the DEPSECDEF delegated authority for defense funds restorals to the DOD Comptroller. Under the new guidance, requests that cause the cumulative total of within scope late contract change restorals to a program to exceed $4 million within a fiscal year must be submitted to the DOD Comptroller for approval. Requests that cause the cumulative total of within scope late contract change restorals to exceed $25 million, or any restoral of $25 million or more, must be submitted to the DOD Comptroller for approval and prior notification of Congress is required. For Fiscal Year 1990, the determination of the cumulative total began February 26, 1990. Procedures are being issued which detail how this new guidance is to be implemented in the Air Force.

Auditors' Access to Records. Air Force action officers often ask us questions concerning "access to records" by GAO and DODIG auditors. Generally speaking, an auditor is entitled to almost all Air Force records. Detailed guidance on access to records can be found in **AFR 11-8,** *Air Force Relations with the General Accounting Office (GAO),* paragraphs 17 and 18; and **AFR 11-38,** *Air Force Relations with the Offices of the Assistant Inspectors General for Auditing and Audit Followup, Department of Defense,* paragraph 6. If the requested document does not reflect an official Air Force position or is considered an "internal working paper," each page should be conspicuously marked so as to avoid misinterpretation. Any attempt to delay or hinder the release of information can be construed as a denial of access. Frequently, GAO auditors have tight time constraints due to upcoming hearings or congressional committee meetings, and delays they experience in receiving necessary data can quickly result in an "access to records" issue.

The next time you are visited by a GAO or DODIG auditor and you are not sure what documentation can be provided to them, REMEMBER to contact your local audit focal point for guidance. Also, **AFR 11-8** and **AFR 11-38** are there to help answer your questions. Our point of contact is **Dennis G. Schilcher, SAF/FMABA, AV 227-6051.**

Diners Club Program. Comptrollers: Here is some information to help you in your implementation of the Diners Club Program. A recent modification to the contract between the General Services Administration (GSA) and Citicorp Diners Club now allows authorized Diners Club cardholders to use automatic teller machines **(ATMs)** to obtain a cash advance in lieu of agency-provided travel advances. The cardholder will be reimbursed the four percent administrative fee charged on any amount up to and including that which otherwise would have been advanced. A cost-benefit analysis will help determine if we should offer this option to Air Force cardholders. We expect the cost-benefit report in August 1990.

By the time you read this, many of our clubs and billeting offices on Air Force bases will be accepting Diners Club cards on a test basis. Our point of contact is **Mr Michael Weber, SAF/FMABB, AV 227-4638.**



NOTES FROM THE:

Commander, Air Force Accounting & Finance Center

by Maj General Charles D. Metcalf **Autovon 926-7461**

CMCS Reaches Milestone. The Case Management Control System **(CMCS)** became fully operational in March 1990. CMCS is a state-of-the-art automated system that integrates all Foreign Military Sales **(FMS)** case logistics and financial management functions in a single system. Air Force FMS "sales contracts" (cases) are initiated to sell or transfer goods and services to friendly foreign customers. FMS is a key component of security assistance programs of the US Government. CMCS was developed as a joint program by the HQ USAF Directorate of International Programs and AFAFC's Directorate of Plans and Systems. CMCS software was developed under contract using fourth-generation computer language. Program subsystems were developed incrementally, using software prototype techniques that emphasized input from users as well as project leaders. CMCS provides case managers and financial managers the capability to: initiate cases and produce all case documents; determine pricing and availability of goods and services purchased by the customer; establish and control budget and expenditure authority; record physical deliveries; process, track, and reconcile cash disbursements; and report status of case execution. CMCS is an important tool that helps all Air Force FMS managers correct past system deficiencies and improve the level of service to the customer. The success of this major systems development project is a credit to the extraordinary teamwork achieved by the functional users, AFAFC, HQ USAF, and the software contractor.

Finally—Putting Meaning to the "J" and "U" in JUMPS. On January 21, 1989 the Under Secretaries of the Air Force and the Army signed a Memorandum of Understanding which documented senior leadership approval for the Army to adopt the Air Force Joint Uniform Military Pay System **(JUMPS).** This project came to be known as the Joint Service Software **(JSS)** concept of operation. Under the JSS concept, the Army and Air Force will use standard software to pay their soldiers and airmen.

After conversion of the Army to Air Force software, both services will go forward—jointly maintaining, enhancing, and using a standardized pay system. Adoption of this approach will result in near-term savings for the Army, do it at less risk, and in a significantly shorter deployment than any of the other alternatives that were available. Most importantly, it will lay the foundation for potential long-term savings for both the Air Force and Army. It is an approach that will allow both services to provide a high level of financial service to soldiers and airmen with great potential for increased efficiency and lower costs in the future.

Learning the Army pay systems, teaching the Army pay staff, and developing and programming new requirements are being accomplished with only a marginal increase to the Air Force systems staff. The product of these efforts will save the government and taxpayers millions of dollars and provide the Army soldier with a more responsive and quality pay system. JSS leads the way and sets the foundation for a common military pay system that puts true meaning in the "J" and "U" in Joint Uniform Military Pay System.

Foreign Military Sales *(FMS)* Program Improvements. The Security Assistance Accounting Center **(AFAFC/FS)** recently completed three projects that improve the accountability of the Foreign Military Sales **(FMS)** program. The projects represent successful endeavors to enhance accounting operations and procedures for the US FMS program.

Production of a Line Level Disbursement **(LLD)** feedback report was accomplished in March 1990. The LLD feedback report enables the Military Departments (MILDEPs) to distinguish between disbursements initiated by SAAC versus MILDEP initiated disbursements. This report assists in both reconciling the FMS trust fund balance between Treasury and AFAFC/FS and ensuring that all cash expenditures are billed to the foreign customer, especially at case closure. The first report issued reflected balances for the accounting month ending January 31, 1990 and was distributed in both hard-copy and magnetic tape to the MILDEPs.

On April 4, 1990 SAAC implemented a Positive Transaction Control for Performance Transactions **(N-PTC)** system. This system improves the processing of MILDEP submitted performance transactions **(DD COMP(M) 1517)** by identifying, within 24 hours of submission, whether or not a transaction is successfully processed by AFAFC/FS and subsequently billed to a foreign customer. The system also standardizes transaction formats among the MILDEPs, provides improved accountability of transactions submitted, and is used as a basis for improving the current performance processing system. **N-PTC** was proven successful by accurately processing over 28,000 transactions submitted by Army.

A 2-year effort to reconcile FMS collections was completed, on schedule, during March 1990. When AFAFC/FS was established in 1976, FMS collections were manually posted to an FMS Trust Fund Treasury account cash ledger and a specific MILDEP subsidiary cash ledger. Because of the lack of automated controls, AFAFC/FS determined that a limited number of collections were incorrectly posted to a MILDEP subsidiary ledger. To identify and adjust any incorrect postings that occurred between 1976 and the present, AFAFC/FS performed a detailed comparison between case records and cash records for the 136 FMS customer countries. The result of the project was that $1.4 billion in collection adjustments were made to the subsidiary cash ledgers. Previously implemented DIFS enhancements and improved procedures preclude any similar mispostings from occurring again.

1989 ASMC Air Force Individual Award Winners

Award	First Place—*Distinguished* Major Command Headquarters or Higher	Second Place—*Meritorious* Unit Under Major Command
COMPTROLLER/DEPUTY COMPTROLLER		
Distinguished	**Not AF**	**Not AF**
Meritorious	**Not AF**	**Maj Phillip H. Davidson** 57 AD, 857 CPTS/CC, Minot AFB ND
AUDITING		
Distinguished	**Mr James O. Bryant** AFAA/QLM, Wright-Patterson AFB OH	**Ms Pamela I. Hogan** AF Area Audit Ofc/AUDGN, Robins AFB GA
Meritorious	**Not AF**	**Not AF**
BUDGETING		
Distinguished	**Mr Marvin L. Boyd** HQ AAC/ACBM, Elmendorf AFB AK	**Mr George Yamashiro** SM-ALC/ACBI, McClellan AFB CA
Meritorious	**Not AF**	**2LT Jeffrey K. Young** SA-ALC/ACB, Kelly AFB TX
EDUCATION, TRAINING & CAREER DEVELOPMENT		
Distinguished	**Not AF**	**Ms Frances Garza** SA-ALC/ACC, Kelly AFB TX
Meritorious	**Mr John D. Bogen**	**Ms Sharon L. Spencer**

Distinguished	**Maj Gary W. Boulware** HQ AFLC/ACCC, Wright-Patterson AFB OH	**Not AF**
Meritorious	**Ms Nita M. Cary** HQ MAC/ACC, Scott AFB IL	**Not AF**

ACCOUNTING & FINANCE

Distinguished	**Capt Joseph M. Ward Jr** 81 CPTS/ACF, RAF Bentwaters UK	**Not AF**
Meritorious	**Not AF**	**Mr Takashi Kinjo** Master Labor Contract Section/AFO, Kadena AB JA

COMPUTER SCIENCE

Distinguished	**Not AF**	**MSgt Michael K. Coe** SSC/SMCFA, Gunter AFB AL
Meritorious	**Mr Gene Wiggins** HQ AFCC/ACBC, Scott AFB IL	**LTC Wendell J. Geng** SSC/SMC, Gunter AFB AL

RESOURCES MANAGEMENT

Distinguished	**Mr Edwin L. Mankey** AFAFC/MG, Denver CO	**Capt Glenn A. Murphy** BSD/MGPM, Norton AFB CA
Meritorious	**Not AF**	**Not AF**

MANPOWER MANAGEMENT

Distinguished	**Mr Thomas P. Segert** HQ AFCC/ACCS, Scott AFB IL	**Not AF**
Meritorious	**SMSgt Michael D. Hunt** HQ ATC/ACCI, Randolph AFB TX	**Not AF**



NOTES FROM THE:

Deputy Assistant Secretary (Budget)

Maj Gen G.W. Larson, Jr, Deputy Assistant Secretary (Budget) **Autovon 225-1875**

Reprogramming Actions. The Air Force has submitted five key FY 90 reprogramming requests. These requests include funds needed for the Military Personnel Account, the Advanced Tactical Fighter Program, the AGM-130 Missile, CHAMPUS and Hurricane Hugo damage. Of these requests only the Military Personnel and Hurricane Hugo reprogrammings have been forwarded from the Office of the Secretary of Defense to Congress. The Military Personnel reprogramming is now inextricably tied to the President's request for supplemental funding to help Panama and Nicaragua. The House and Senate have different plans for funding those requirements, and at present we cannot predict how, but we are confident those differences will be resolved.

FY 92-97 Program Objective Memorandum *(POM).* The Air Force staff completed a series of four POM build exercises in April and May. The exercises **A1** through **A4** met the Air Force's target of about a $9.7 billion reduction to the FY 92 Total Obligation Authority **(TOA).** This reduction was taken from the baseline program established during the FY 91 Amended President's Budget submission. The reduction creates a program with estimated zero real growth from FY 91 to FY 92. This POM is a reflection of a continuing shrinkage of the Defense Department's share of the Gross National Product. For example, total U.S. defense outlays as a percent of the Gross National Product are expected to be about 4.5% in FY 92 decreasing to 3.6% in FY 97. The POM also contains a force structure which shrinks in size. This is demonstrated by estimates that the FY 92-97 POM contains a net change to Total Aircraft Inventory of about 14% over the Six-Year Defense Program. This change is consistent with the goal to build a smaller, high-quality modern force with quality people and systems with the flexibility to be deployable enough to meet rapidly shifting priorities. Advanced technology also continues to be a force multiplier providing the insurance to avoid strategic surprise.

O&M Execution. FY 90 is proving to be a very tough year for O&M execution with late passage of the appropriations bill, sizeable congressional reductions and the imposition of several funding "floors." Now fiscal year-end closeout is rapidly approaching. When conducting your "wringout" planning, keep this point in mind: Unlike FY 89, there are no general O&M reprogrammings pending, such as foreign currency or civilian pay raise, which could provide you significant additional funding late in the year. Please plan accordingly. Further "wringout" guidance will be provided later this month.

Operating Budget Review Committee. The Operating Budget Review Committee **(OBRC)** reviewed all FY 91 Financial Plans during June. All commands are commended on the outstanding job they did in explaining and justifying their programs amid all the uncertainty facing our FY 91 appropriations. The OBRC will review FY 92-93 price and program disconnects in early August prior to preparation of the Budget Estimate Submission and President's Budget.

Summer/Fall Schedule. The following is a partial list of the events scheduled to occur this summer and fall. On 9 July the Summer Review begins with completion planned for 10 August. The 19th and 20th of July sees the Defense Planning Review Board holding Tier topic reviews. On 27 July the DEPSECDEF is scheduled to sign the Program Decision Memorandum. On 20 August the Congressional Budget Office's initial report on Gramm-Rudman-Hollings **(GRH)** is due with the initial Office of Management and Budget Report on GRH and the initial sequester order due the following Saturday, 25 August. Some events without specific dates yet to be set during August and September are, August: FY 90 projected actuals due, congressional appeals and analysis of congressional marks take place; September: guidance and planning numbers to commands, apportionment request under the continuing resolution authority and congressional appeals. In October the CBO and OMB final reports on GRH are scheduled for 10 and 15 October respectively.



NOTES FROM THE:

Deputy Assistant Secretary, Cost & Economics

Mr LeRoy T. Baseman, Deputy Assistant Secretary, Cost & Economics **Autovon 227-5311**

In my long association with, first, management analysis and now cost analysis, I cannot recall any period of time when the shape of the future was so unclear. Changes in East-West relationships thought to be improbable just a few, short months ago have led inexorably to a reexamination of our defense requirements and organization in the US, impacting every part of the Air Force. Cost analysis is certainly not the Lone Ranger in today's changing world. And when change is rapid and continuing, the people whose daily lives and fortunes are impacted often react with anxiety. Text books assign to the manager the responsibility to deal with this anxiety by sharing information through an effective communications program. Hopefully, what can be communicated is management's clear vision of the future, therein laying aside the organization's fears and doubts. In short, management's objective is to answer the oft repeated question, "What does this all mean to me?" At least once a week over the past several months, our Field Support Branch people have reminded me of this objective when they suggest we should convene a Worldwide Cost Analysis Conference "because the folks in the field have a lot of questions about where we are going." And at those times, I have to admit an inability to answer the questions which we all expect to be asked. I tell Bob Lamontagne, "When things are a little bit clearer, we will have that worldwide." Until that day comes, let me share some of the things we do know and what our thinking is on some of the major issues we face together.

Organization of Cost Analysis

We plan to defer any reorganization of cost analysis, including base level cost, indefinitely. The functional review process will be completed, command unique requirements supported, and the new manning standard will be applied Air Force-wide. We hope to be able to retain all our authorizations. Any further changes will await the outcome of the major DMR proposals involving accounting and finance and data automation within the DOD. One could speculate that some time in the future the Air Force financial management community might find it appropriate to consider a new alignment of its remaining functions. Ergo, our reason for not pursuing any major changes in cost analysis at this time.

Strengthening of Acquisition Community

From our perspective in the Secretariat, the service acquisition organizations are moving to significantly strengthen their entire organization and institute streamlining initiatives aimed at improved efficiency. We play a significant role in, and make an important contribution to the acquisition process today. We are actively pursuing ways to improve the efficiency of our weapon system cost analysis activities and at the same time enhance our role in the acquisition process tomorrow.

Enlisted Career Field

The jury is still out on whether we will have enough authorizations remaining in the cost analysis function to operate a viable enlisted career program. At this writing, we do not know the outcome of the ongoing enlisted conversion to civilian effort; nor, obviously do we see clearly future manpower reductions. We would prefer to retain the enlisted career field in cost analysis, but there is a minimum number of authorizations required for a viable program. This issue will undoubtedly be addressed in the future with the same vigor.

MWR Financial Oversight

SAF/FM will assume a financial oversight role in MWR activities at all levels of Air Force organization from the bases to the Secretariat. Initially, the people at the bases and MAJCOMs supporting this new role will probably be assigned directly to the Comptroller. At a later date, the decision to retain this organizational assignment or place them in one of the Comptroller functions, e.g., cost analysis, will be addressed. There may be a new analytical role for cost in MWR oversight.

These are just a few thoughts about some of the issues on our respective plates at this time. You can be assured as our view of the future becomes clearer, we will share it with you. We also promise to seek the contributions of the cost analysis community when and where appropriate.



NOTES FROM THE:

Deputy Assistant Secretary (Plans, Systems, and Analysis)

Mr John J. Nethery, Deputy Assistant Secretary (Plans, Systems, and Analysis) **Autovon 227-2905**

Director of Policy Development and Analysis *(SAF/FMPA)*

The FY 92-97 POM submission was delayed from 30 April until early May in order to incorporate changes resulting from the Major Aircraft Review **(MAR).** The MAR caused us to make changes to our POM in procurement rates and total numbers of B-2, C-17, Advanced Tactical Aircraft, and Advanced Tactical Fighter aircraft.

As we finally finish the POM submission, we are starting to prepare for the summer program review cycle. It is supposed to be different this year. For starters, the name has changed from *Issues Cycle* to *Program Review.* It will be in three parts or tiers. First, in early May a small number of Major Issues (10-12) was announced **(Tier I).** They went to the Defense Program Review Board **(DPRB)** between 7 May and 22 June. CINCs were invited on an "As Issue Basis." There was a total of 15 DPRB sessions lasting 2 hours each with two or three scheduled per week. Secondly, Tier Issue Topics **(Tier II)** were announced the first of June. The associated Issue Papers were handled like PBDs with final paper comments due on 27 June. DEPSECDEF will announce his decisions on 10 July, reclamas will be due by 16 July, and the DPRB review sessions will be held on 19-20 July. Thirdly, **Tier III** topics will be identified and deferred to the Budget Review. Finally, the DEPSECDEF is scheduled to sign the PDM on 27 July.

Assistant for Comptroller Support *(SAF/FMPC)*

DMRD 917. By this time many of you have heard of Defense Management Review Decision **(DMRD)** 917—*Military/Civilian Conversion.* Our intent is to provide some background information on DMRD 917 and to take a "crystal ball" look (though blurry) at the future.

DMRD 917 has as its basis in DOD policy to *use civilian employees in all positions which do not require military incumbents for reasons of law, training, security, discipline, rotation, or combat readiness, or which do not require a military background for successful performance of the duties involved.* In recent years the Air Force has been criticized in two separate audit reports for retaining several thousand military positions not having wartime missions, and for not adequately implementing DOD manpower policy. DMRD 917 was implemented to force the services to correct this situation, along with achieving an expected cost savings of over $50 million in FY 91.

The original Air Force target was 18,000, but after major reclama action the target was adjusted to about 9,000 military to civilian conversions. This action will be carried out over FYs 91, 92, and 93. Our share of the adjusted target is 328 (51 officers and 277 enlisted) spread evenly over the 3-year period. This target of 328 represents a small portion (4.6%) of our FY 90 total military population of 7,121.

Through the diligent efforts of our MAJCOM and AFAFC/CWX wartime planning personnel, we have developed a concept of wartime operations which provides a methodology to determine our wartime requirements. Under current scenarios, we have documented requirements for over 5,900 people. Given the current world situation and Congressional concern over the DOD budget, future wartime planning scenarios should require less resources, which will reduce our future wartime requirements. However, our wartime requirement plus Base Level Assessment requirements should provide a need for a minimum number of military personnel in the Financial Management career field.

When DMRD 917 is considered along with various other programs that affect the Air Force, such as manpower reductions and "home base sourcing" for wartime requirements, a general picture of the future starts to take shape. First, the Air Force will be smaller than it is today. Second, overhead support-type functions, like comptroller, will probably be drawn down more than the operational forces. Last, non-operating commands will have a smaller military presence than operating commands.

These manpower changes and future consolidation efforts will present major challenges to managers at all levels. Throughout this process it is up to the Financial Management community to incorporate future changes into an overall plan that will ensure a balanced work force is maintained. These are challenging times, but tougher challenges are still ahead of us.

Director of Technology and Plans *(SAF/FMPS)*

Financial Systems Modernization. Our financial systems modernization efforts will be significantly affected by the convergence of several developments. First, due to geopolitical and economic developments the resources available for defense will decrease considerably. Second, the Defense Management Review is currently pursuing the goal of making the necessary operational, organizational and procedural changes to bring about more efficient and effective use of DOD resources. Directly impacting the comptroller is the Corporate Information Management **(CIM)** initiative, which aims at increased standardization, and improved quality and consistency of data produced by the DOD components' multiple management information systems in the areas of civilian pay, warehousing, civilian personnel, and inventory, financial and contract management. As a direct result of the CIM initiative, the development of the Base-Level Accounting and Reporting System **(BLARS)** has been suspended. Other DMR-inspired consolidation initiatives will attempt to standardize, consolidate, or regionalize activities, such as supply depots, maintenance depots, inventory control points, R&D laboratories and test facilities, and ADP operations and design centers. The time ahead will be turbulent, but with your support this challenge will be met.



NOTES FROM THE:

Auditor General of the Air Force

by Mr John W. Boddie **Autovon 876-4071**

As you are well aware, the Department of Defense, the Air Force, and our individual organizations are faced with significant changes over the next few years. I am sure that all of us in the financial community are up to the task and will adapt and continue to be viable contributors to the Air Force mission. With this environment in mind, I want to briefly explain some actions that are currently taking place in the Air Force Audit Agency.

Civilianization. On March 27, 1990, The Audit Agency announced the decision to replace military auditors with civilians by the end of Fiscal Year 1994. This decision was preceded by a number of related events.

★ **In a recent report on the AFAA, GAO concluded that since overall compensation for military members is calculated at a higher rate than for their civilian counterparts, the Air Force could save about two million dollars a year by converting its military auditors to civilians. GAO therefore recommended that Air Force military auditors be replaced with civilians. We disagreed on the basis that potential savings would be far more than offset by decreased productivity due to replacing experienced, highly qualified military auditors with entry-level civilians.**

★ **Both the Air Force and Department of Defense supported our position, but stated that we would have difficulty supporting the retention of military auditors over the long term due, among other considerations, to the Defense Management Review (DMR) initiatives to convert military support positions to civilian positions. *DMR Initiative 917* was established to determine whether civilians could be used to free-up military authorizations for combat and combat support requirements, and directed the Air Force to convert 9,000 military authorizations to civilian over the period FY 91 through FY 93.**

★ **As cited in the GAO report, Department of Defense policy is to use civilians in positions that do not require military because of law, security, discipline, combat readiness, or a military background. I recently testified to the Congress that there were no positions in the AFAA that must be filled by either military or civilian because of the nature of the positions.**

★ **There are no military auditors in the Army, Navy, or OSD audit organizations.**

★ **The Chairman of the Readiness of the Subcommittee of the House Armed Services Committee, in a March 6 letter to Secretary Rice, stated that the GAO report made a compelling case for civilianization of military auditor positions in the Air Force, and asked that the Air Force submit a plan to transition the military positions to civilian.**

It was also indicated that if the Air Force did not submit the requested transition plan, there was a strong possibility of including language in legislation that would direct the conversion, as was previously done with the Naval Audit Service. In view of all of the above and in consultation with the Air Force leadership, it was concluded that phase-out of military auditors was inevitable and it would be more favorable to our people and mission accomplishment to develop our own plan for transition rather than having a plan directed on the Air Force. Accordingly, a plan to convert the AFAA military positions to civilian during the FY 91—94 time frame was coordinated with the Secretariat and Air Staff, approved by Secretary Rice, and the chairman of the Readiness Subcommittee was so informed. The AFAA and personnel and financial communities are dedicated to promoting an orderly transition that will further individual goals, maximize contributions to the Air Force, and sustain the Agency's effective operation during the conversion process.

Workload Study. The GAO report also expressed the opinion that Audit Agency accomplishments would be more significant if we increased the ratio of our effort that is devoted to Air Force-wide centrally-directed audits. We emphasized that, as the sole audit function for the Air Force, it is essential we provide auditing services to all organizational levels. However, as a result of an internal workload study, we also concluded we should increase the level of Air Force-wide audits. This initiative will take several forms.

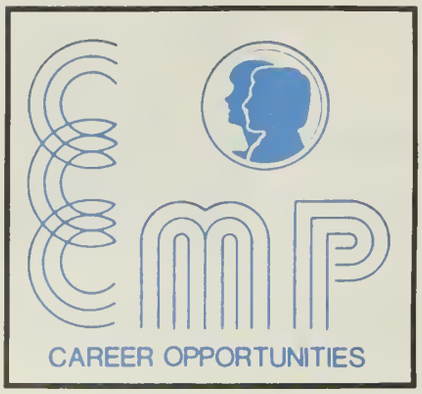
★ **The Acquisition and Logistics Audit Directorate will increase the level of audit effort in the functional areas of base supply, base procurement and base maintenance.**

★ **The Financial and Support Audit Directorate will increase the number of audits to provide broader coverage in its areas of responsibility.**

★ **The number of audit locations included in our centrally-directed audits will be increased. We concluded that in the past an insufficient number of locations was included in some of our centrally-directed audits. As a result, additional work was sometimes necessary at the end of the audit to enable us to render an informed opinion on the Air Force-wide conditions of the functions audited.**

When our study actions have been fully implemented, I expect the time spent on centrally-directed audits to increase from 46 percent in FY 89 to 60 percent Agency-wide.

The changing environment will continue to have major impacts on our organizations and the way we do business; we must position ourselves to react in a manner that will further mission accomplishment.



Comptroller Civilian Career Management Program

PALACE Team: AUTOVON 487-6450

by Mr Vaughn Schlunz, Executive Agent

Long-Term Full-Time (LTFT) Training

Congratulations to the LTFT selections for Academic Year 1990—1991. The comptroller career program had four nominees accepting their selections to go to school. They are:

Michael Danielsen, SM-ALC/ACC; Air War College
Sandra F. Williams, AFIA/ACB; Air War College
Gregory P. Kuechler, AFLC/ACBOO; Air Command and Staff College
Muriel A. Watson, AFAFC/ACF; Air Command and Staff College

Our career program did exceptionally well again this year with six of our nominees selected (two could not attend). This is especially encouraging in light of the increasing Air Force competition for the quotas that are available. The LTFT nominations call for Academic Year 1991—1992 has been sent to all MAJCOMs and Central Civilian Personnel Offices **(CCPOs)**. If interested, check with your CCPO for an application.

Executive Development Training

Congratulations go to the 1990 *Air Force Executive Development Program* selectees. As expected, the competition was extremely tough and the CCCMP nominees competed very well. Selections were:

Lorne A. Dear, AFAA/FSA, Norton AFB CA
Harvard University—JFK School of Government
Program for Senior Officials in National Security

Nicholas W. Horsky, AFAA/DOO, Norton AFB CA
Harvard University—JFK School of Government
Program for Senior Executive Fellows

Delores Vaughn, SAF/FMBOS, Pentagon
Indiana University
Professional Manager Program

John T. Dorsett, AFCSTC/AD, Arlington, VA
University of Michigan
The Executive Program *(Alternate)*

Also, congratulations to those CCCMP members selected to attend the *Federal Executive Institute* **(FEI)** in Charlottesville, Virginia. They are:

Charles E. Bennett, SAF/FMP, Pentagon
Pauline M. Froebel, ESD/AC, Hanscom AFB MA

1990 Interview Cycle

The 1990 interview cycle is upon us again. Local project officers have been assigned throughout the Air Force and will be calling and offering interviews to registrants in the following categories: (1) All registrants who are **GS/GM-13s** and **GS/GM-14s**, (2) All **GS-12** registrants who changed to a lower grade and did not interview in 1989, and (3) All new **GS-11s** and **GS-12s**. Interviewing will begin on August 13, 1990, and continue through September 21, 1990. A total of 31 panels will be convened at 19 locations. If a project officer has not contacted you by the start of the interviews, contact the CCCMP PALACE Team.

Interview Coaching

The CCCMP policy prohibiting interview coaching remains in effect. However, to add uniformity of interview information for all registrants, CCCMP has developed the *Interview Guide*. This guide tells you everything you need to know (except the questions) and includes some very important preparation suggestions. The guide was mailed to all CCCMP registrants in June 1990. If you have not started preparing for the interview, now is the time. If you have not received your *Interview Guide* or you have any questions on the interview cycle, please contact the PALACE Team. .

PALACE Team Assignments

Opportunities exist to get more involved in your career program through an assignment on the CCCMP PALACE Team. The team is composed of both personnel and comptroller functional experts, and a tour will provide you some excellent experience and visibility while on your ladder to success. If interested, place a call to the PALACE Team.



NOTES FROM THE:

Chief for Enlisted Matters

by CMSgt Ruall L. Sewell **Autovon 224-5437**

In this issue I will give you an update on some of the projects that are the results of a previous workshop or the nature of the beast. Information was provided in part by **CMSgt Rhodes** at the Air Force Accounting and Finance Center, and **CMSgt Calhoun** here at the Secretariat.

AFP 39-8, WAPS Study Reference List

A proposal was made to add edition dates for each Career Development Course **(CDC)** listed in **AFP 39-8** in order to identify the courses used in developing the Skills Knowledge Test **(SKT)** questions. HQ AFMPC/DPMYOT agrees with the recommendation. They have been working with the folks at the Occupational Measurement Center **(OMC)** and the Extension Course Institute to have CDC edition dates included in the reference list. Hopefully, we will have the dates in the October 1990 publication.

Irrelevant Questions On The SKT

The recommendation was not to write test questions on a subject when people are performing the job one way in the field and the CDC covers an outdated procedure. Example: The regulation and CDC both address using a manual process to perform a task, but in the present environment the process has been computerized and personnel are performing the job a new way. Remember, I have indicated to all of you before that 100 percent of the questions come from the CDCs; however, we will continue to meet your needs even in a testing environment. Chief Rhodes, myself, and the subject matter experts that go to Randolph each year will work with the Occupational Measurement Center to provide you with a quality test. Folks, our main problem is: every test question developed has to have a reference!

Irrelevant Study References

The recommendation was to exclude chapters in the CDC that are not applicable across the network because of major system revisions and system tests. I agree, however; we develop the promotion exam in the May-June timeframe each year. By the time you folks take the test some of these changes may have taken place. We will work with OMC on this issue, but it will never be 100 percent perfected.

Enlisted Cost Analysts

During the past several months there have been a lot of rumors and shop talk on the future of enlisted members as cost analysts. Initially, discussions centered around the future of base-level cost analysis, but in recent months more and more enlisted analysts are questioning whether they will have any future in the comptroller business. Certainly, there is reason for concern, but before we abandon ship one must first look at what is causing such unrest and evaluate possible alternatives to sustain a viable enlisted force in the Cost Analysis community. There are several key drivers affecting/reducing enlisted members throughout the Air Force. First, there is the drawdown on end-strength. Second, we also have drawdowns as the result of base closures and realignments. Third, A Defense Management Review **(DMR)** initiative has directed conversion of nearly 10,000 military positions to civilian. This initiative has targeted 277 enlisted and 51 officer positions within the comptroller community for conversion. Last but not least, cost analysis' recent functional review will result in a reduction of approximately 70 to 80 positions. Considering the small number of enlisted members in cost analysis (approximately 400), the above actions certainly cause one to be concerned about the future of the enlisted force. So what is the bottom line? Every day we are aggressively working this issue and many other issues affecting the comptroller community. I strongly support maintaining the enlisted force in Cost Analysis and continually butt heads with those who have an opposing view. However, in order to maintain a viable enlisted force, we must retain a sufficient number of enlisted positions to support overseas rotations, and provide adequate promotions and career-broadening opportunities. I don't know at this time the magic number we must retain to have a viable enlisted force, but I would suspect a significant drop would cause the Personnel community to look very hard at the **674XX** AFSC. It may be several more weeks or months before we will be able to evaluate the total impact of pending actions. I can guarantee you that we will not rest or give up our enlisted Cost Analysis force until every feasible alternative is properly evaluated. Before you ask, the answer is NO; you can't retrain.



NOTES FROM THE:

Comptroller Officer Assignments Section

by Capt Patricia C. Cruz **Autovon 487-5031**

Overseas Assignments

It is time again to look to our overseas assignment requirements. The listing below is our current projection of the **calendar year 1991** overseas positions that must be filled. Such things as tour extensions, curtailments and intra command reassignments will cause some changes to the list. We've listed the authorized grade for each position, but grade substitution is likely in many cases. We will be sourcing officers this summer, so if you are interested, complete an **AF Form 90** and give us a call.

Grade	*Location*	*Timing*
Comptroller SQ CMDR (A0056/A6756)		
Maj	Andersen	9101
Lt Col	Kadena	9101
Lt Col	Lakenheath	9106
Lt Col	Bentwaters	9107
Maj	Howard	9107
Maj	Kunsan	9107
Lt Col	Mildenhall	9107
Lt Col	Osan	9107
Lt Col	Upper Heyford	9107
Maj	Sembach	9108
Lt Col	Clark	9110
Accounting and Finance (6716/6724)		
Maj	Incirlik	9101
Capt	Ankara	9102
Capt	Bentwaters	9103
Capt	Howard	9103
Maj	Bitburg	9105
Capt	Hahn	9105
Capt	Kadena	9105
Capt	Lindsey	9105
Capt	Keflavik	9105
Capt	Eielson	9106
Capt	Andersen	9107
Lt Col	Hickam (HQ)	9107
Capt	Ramstein (HQ)	9107
Maj	Sembach	9107
Capt	Chicksands	9108
Capt	Upper Heyford	9108
Lt Col	Ramstein (HQ)	9109
Capt	Rhein-Main	9111
Capt	Kunsan	9112

Grade	*Location*	*Timing*
Budget (6736)		
Capt	Lindsey	9102
Capt	Alconbury	9103
Capt	Kunsan	9105
Capt	Zaragoza	9105
Capt	Andersen	9106
Capt	Clark	9106
Capt	Ramstein	9106
Capt	Torrejon	9106
Capt	Upper Heyford	9106
Maj	Hickam (HQ)	9107
Capt	Lakenheath	9107
Lt Col	Ramstein (HQ)	9107
Capt	Ramstein (HQ)	9107
Capt	Rhein-Main	9107
Capt	Sembach	9107
Capt	Hickam (HQ)	9108
Capt	Lajes	9110
Capt	Misawa	9110
Maj	Ramstein (HQ)	9110
Maj	Ramstein (HQ)	9110
Capt	Elmendorf	9111
Cost (6746)		
Capt	Kadena	9101
Capt	Osan	9102
Capt	San Vito	9102
Capt	Sembach	9105
Capt	Ankara	9106
Capt	Bitburg	9106
Capt	Rhein-Main	9106
Capt	Upper Heyford	9106
Maj	Hickam (HQ)	9107

Grade	*Location*	*Timing*
Cost (6746) *(Cont'd)*		
Capt	Yokota	9107
Capt	Zaragoza	9107
Capt	Hickam (HQ)	9108
Capt	Clark	9109
Capt	Chicksands	9110
Comptroller Staff Officer (6756)		
Capt	Izmir	9101
Capt	Kadena	9104
Maj	Hickam (HQ)	9105
Maj	Hickam	9105
Capt	Woomera	9106
Capt	Eielson	9107
Maj	Keflavik	9107
Maj	San Vito	9107
Capt	Shemya	9107
Capt	Alconbury	9108
Maj	Chicksands	9108
Capt	Yokota	9108
Capt	Ramstein (HQ)	9109
Maj	Aviano	9110
Capt	Geilenkirchen	9110
Capt	Thule	9110
Joint		
Capt	Yong San (6756)	9103
Capt	Dhahran (6736)	9106
Maj	Brussels (6736)	9107 (JD)
Maj	Ankara (6736)	9108 (JD)
Lt Col	Izmir (0056)	9108 (JD)
Lt Col	Yong San (6756)	9110

AFIT Opportunities

Our Cost Analysis Masters Program is alive and well, offering the opportunity to earn your degree "in residence" at Wright-Patterson AFB OH. A 15-month program, starting in May of each year and graduating in September of the following year, is an excellent way to earn a graduate degree with direct application to the comptroller field. We will be selecting eligible officers during the next few months to meet the 1991—1992 selection board; so if you are interested, update your **AF Form 90** and give us a call.



NOTES FROM:

Standard Systems Center

by Mr Pat Foley, Director of Comptroller Systems **Autovon 446-4181**

I would like to take this opportunity to bring you up-to-date on three of our major projects.

AF Standard Civilian Automated Pay System (AFSCAPS)

The worldwide Implementation/Conversion **(I/C)** of the Air Force Standard Civilian Automated Pay System is going extremely well. We have tracked each site's progress during their I/C and few problems have been identified. Hats off to MAJCOM I/C team chiefs for the super job in helping their bases prepare for and conduct the implementations.

In March, AFLC began the implementation process at their lead site, Wright-Patterson AFB OH, by merging their two payrolls into one under the old pay system. After processing two complete merged payrolls, the AFSCAPS I/C was completed. By the end of July two more Air Logistics Center **(ALC)** bases will have completed the payroll merge and I/C. USAFE successfully implemented its first two sites, Upper Heyford and Lindsey, and in July PACAF will begin implementing their bases starting with Hickam and Hickam ANG. We believe AFSCAPS is a great improvement over the old Civilian Pay System. However, it is not perfect and if you should find problems, please report them to us through the Standard Systems Center's Difficulty Reporting **(DIREP)** System (reference **AFM 171-110, Vol I, Section 6).** As you submit DIREPs, ensure you also send the supporting documentation identifying the problem. This will expedite the analysis process and help us to get fixes out quickly.

Standard Materiel Accounting System (SMAS)

Another major step in the development and implementation of the new Standard Materiel Accounting System (SMAS) has occurred moving this program closer to its goal of providing one materiel accounting system for all stock fund divisions at base level. This latest enhancement provides a new subsystem for commissary interfund accounting. The design of the new SMAS Interfund Subsystem is totally new and different from any automated system currently in existence supporting interfund accounting. Through on-line access to the SMAS database, end users have immediate access to current financial data. In addition, extensive checking for duplicate bills and other processes performed manually today have been automated. The accuracy and ease of processing interfund bills should quickly offset the learning curve required for accounting and finance personnel to become familiar with this new software. This should be a one-time learning curve since this same interfund system will eventually be used for all stock fund divisions as they are absorbed into SMAS.

Master Appropriation Reference Table (MART)

Do you think 9 months is too long to implement a new fund code? So do we, and we're doing something about it. That is one of the objectives of the MART redesign project.

To implement a new fund code in today's General Accounting and Finance System **(GAFS)** requires changing, testing and releasing embedded decision logic in as many as 90 computer programs—a process which may take 6 to 9 months. The new MART process will replace the embedded program logic with generic code which may be driven by a data table (the MART). System responsiveness will be further enhanced by incorporating electronic transmission update capability for the MART file on an as required basis. Currently, changes are provided monthly via the Leave and Earnings Statement tape; an involved process with a time lag of 45 days or more depending on local procedures. The new system will allow updates to be transmitted via **AUTODIN** and processed without user intervention, or they may be entered at base level upon direction by AFAFC. With the table-driven concept and electronic update we will go from 9 months to less than a week to fully implement directed appropriation changes.

We will also expand the table-driven concept to allow identification as well as validation of data elements which should be included in weekly and monthly reports processing—thus extending the same degree of responsiveness and flexibility to reporting procedures.

An additional objective of the effort is improved editing of transactions processed at base level. Today, accounting classifications that are processed for other than "for-self" transactions are validated at the end of each day. The new MART system will accomplish validation at the time of processing and provide immediate on-line correction capability.

As you can imagine, a change of this magnitude will require extensive testing at several, yet to be determined, operational test sites. The project is in the final stages of requirements definition and is scheduled for worldwide release in 1991.



NOTES FROM THE:

Comptroller Training Division

SHEPPARD TECHNICAL TRAINING CENTER

Maj Keith R. Bell, Chief **Autovon 736-5486**

Cost Analysis Training Update

by Capt Mark E. Stamps

In a psychological study a battery of questions was asked of several professionals. One question was: *How would you define the situation when a group of 100 people were locked in with you in an abandoned theatre? A potential lawsuit,* said an attorney. *An emergency for the fire department or the police,* said a building inspector. *A great opportunity,* said a comedian. Although there may not be a great deal of humor in today's budget outlook for the Air Force, cost analysts should have the comedian's outlook. Today's commanders have less flexibility than previously and now, more than ever, need solid advice on how to manage their resources. That translates into opportunity for cost analysis services.

Here at the "Schoolhouse" our goal is to give new analysts the tools they need to assist commanders and their staffs in making resource allocation decisions. Training is a two-phase process consisting of resident instruction and on-the-job training **(OJT).** Resident training begins with the instructors, and we've had several changes to the staff in the past year. **Capt(S) James Passaro** joined the staff in July 1989 from the 347 TFW/ACC, Moody AFB GA. **Lt Passaro,** myself, and **Mr Tommy Wiist** will share the responsibility for officer course instruction. **Ms Gayle Morrison** joined the staff in January 1990. Ms Morrison brings 5 years of comptroller training experience from the Accounting and Finance Officer Course. She joins **TSgt Mark Wilson** and **SSgt James Ashmore** in the Apprentice Cost Analysis Specialist Course. Our staff now has a combined field experience of over 16 years and over 23 years of teaching experience. This experience forms the foundation of the first phase of training: delivering a high quality resident course which provides students with the technical, critical thinking, and problem-solving skills necessary to be successful in the field.

Current Status. Tom Peters, in his book *Thriving on Chaos,* states that the first prescription for success is that *the customer is identified and made central to all affairs.* That has been our guiding prescription throughout the course validation process of the last year. The validation cycle is a period where course materials are reviewed for currency, accuracy, content, and course flow. The Cost Analysis Officer Course **(J30BR6741 001)** completed validation with the January 1990 class. The Apprentice Cost Analysis Specialist Course **(J3ALR67430 001)** validation was extended, due to low student flow, through the April 1990 class.

A trend identified during validation has been an increase of acquisition cost analysts attending the course. This has prompted us to initiate some changes to the way we teach the Commander's Information Program block of the curriculum. The major changes in progress are more emphasis on regression and correlation analysis and the addition of several different trend analysis techniques. These techniques have both operating base and acquisition applications. In addition to revamping the base-level Commander's Information Program case study, an integrating case problem with an acquisition specific application is being developed. These changes will increase the crossfeed of ideas in the classroom and give the student a better appreciation of the different environments in which a cost analyst performs. They will also make the course one that meets the needs of the analysts going to an operating base as well as those going to an acquisition environment.

Career Development Course. Peters' second prescription for success is *constant innovation in all areas.* The second phase of cost analysis training is OJT. One aspect of OJT that has undergone significant innovation in the past year is the Career Development Course **(CDC).** The Cost Analysis Specialist CDC was rewritten by our training development specialist and was published in June 1989. Our current training development specialist, **MSgt Linda Osborne,** welcomes any feedback on the new and improved CDC.

The new CDC reflects the addition of the Internal Control Program and Cost and Economic Analysis concepts and the deletion of PME items, the base level charter, marketing products and services, the generalist role, and the focal point for analysis. In addition, the subjects of indices, queuing, probabilities, and linear programming were realigned. The change in format of the CDC was probably the most significant innovation. It is now in a unit format that utilizes a topical introduction to simplify the learning objective; answers to the self-test questions are at the end of each unit; and unit review exercises, with answers, are at the end of each unit which allows for immediate feedback to the student.

Improving training by integrating improved analytical applications into resident course and the CDC will help us meet Air Force needs. We recognize the challenges we face in the upcoming years and demand no less than providing high quality, well trained cost analysts. Given the opportunities to use and hone these technical tools in the field, these talented, motivated analysts will be sought by commanders at all levels to aid in decision-making.



NOTES FROM THE:

Professional Military Comptroller School

by Mr Ronald F. Stuewe **Autovon 875-6656**

Help Wanted: PMCS Instructors

If you are looking for a new challenge and really want to learn more about the comptroller field, I suggest you consider requesting an assignment with the Professional Military Comptroller School **(PMCS).** Both military and civilian personnel are needed for faculty positions in this unique assignment on a continual basis.

Qualifications. What are the requisites of a PMCS faculty member? First and foremost, you must have some demonstrated expertise in one or more of the comptroller disciplines (budget, accounting and finance, cost, acquisition, or audit). Second, a sincere desire to help people improve themselves will stand you in good stead. Prior teaching experience is helpful but not mandatory. You can plan on attending Academic Instructor School **(AIS)** here at Maxwell; AIS will help you to learn how to be an effective instructor. Finally, you have to be willing to work some unusual hours to meet all the academic, social, and hosting requirements. It sure isn't the easiest job in the world, but it can definitely be one of the most rewarding and fulfilling jobs you will ever have.

Former PMCS students can probably relate to the job described above. People coming to PMCS as students will see for themselves what is involved. A faculty position enables you to work with the five groups of 60-65 comptroller professionals that come to Maxwell AFB each year to increase their knowledge and capabilities. These people represent the DOD comptrollership leaders of the future. What other school can provide a faculty member with such an outstanding opportunity? Students as well as faculty members hear and learn what is currently happening in the federal government and the impacts these happenings have throughout the DOD and the various comptrollership disciplines.

How Do Students Learn? PMCS is unique in that the leaders of our profession are the ones that provide the best information. Most PMCS graduates indicate the guest speakers that come to PMCS provide the greatest learning. Speakers willingly take the time and trouble to travel to Maxwell, often at great inconvenience, to share their knowledge and insights of today and their outlook for the future. Most serve in general officer or senior executive service positions. They realize the need to develop future leaders in the comptroller field and go out of their way to share their experience.

The speaker program is closely followed in learning importance by the exchange of information between class members. Collectively, each class has a wealth of knowledge developed through years of experience. It is a resource PMCS really capitalizes on. Each PMCS class is divided into five seminars containing students representing each service and comptroller discipline. The small group environment provided by seminars is great for case studies and informal dialogues of problems, speakers, and situations. I am continually amazed at how much education takes place within the PMCS seminar rooms. Even faculty members must admit to learning something with each class in this environment.

In addition to the guest speakers and exchange of information between students, the PMCS faculty also presents instructional material based on their areas of expertise.

What Does the Faculty Teach? Faculty members are assigned instructional blocks based on their areas of expertise and are involved in all aspects of the learning process. They arrange for the guest speakers, develop seminar and course material, and prepare and deliver classroom instruction. In addition, the faculty is encouraged to actively participate with each class in the PMCS athletic and social programs. Learning definitely does not stop when students depart in the afternoon. In many cases, the most important questions are asked, the greatest amount of information is exchanged, and a tremendous amount of network building takes place in an informal one-on-one atmosphere.

What Can You Expect As A Faculty Member? The rewards for being on the PMCS faculty are both tangible and intangible: hard work definitely (nobody said this job is easy), a chance to improve your knowledge and skills, an opportunity to work closely with the current leadership in all the services and federal agencies, and perhaps most importantly, the feeling that you have helped people grow in their careers. You will literally develop hundreds of new friends and associates that you never would have had the opportunity to meet.

I cannot begin to describe the warm feelings that each class brings. Graduation day normally brings mixed feelings of gladness and sorrow. The graduates are anxious to return to their families and jobs, yet somewhat sad because they must say goodbye to friends they have made. Faculty members also have mixed feelings—no one said faculty doesn't make friends also. You are proud of and happy for your students. You also look to see how you can improve on your portion of the curriculum and to prepare for the arrival of the new class. Each class takes on a unique personality and if you like working with people you definitely should consider being on the faculty.

Who Is On The PMCS Faculty? What kind of positions are we talking about? The Army and Navy each provide one instructor to represent their service. LTC Steve Adams and CDR Fred Becker are presently assigned and also serve as Deputy Directors for the Army and Navy respectively.

The Air Force provides a colonel to serve as the PMCS Commandant and instructor. It also provides six other officer positions ranging from exceptional senior captains to lieutenant colonels. The Air Force also has one career-broadening civilian position at PMCS. That is the position I am currently occupying. The position calls for a Financial Management Instructor (GS-501-13) and can be filled by anyone with a good comptroller background. Most PMCS assignments, including the civilian career-broadening position, are normally 3 to 4-year tours.

Assignment to the PMCS faculty can be a personally and professionally rewarding experience. You learn as well as contribute to DOD comptrollership. It is also an opportunity to make hundreds of new friends throughout the world. These friendships will remain with you wherever you go throughout the remainder of your career. Friendships like that are perhaps the lasing tribute of what you, as a faculty member, can help accomplish.

Where To Apply. If you are interested in being on the PMCS faculty you should express your interest to the PMCS Commandant and to the agency handling your career assignments. That would be the **Palace Dollar** people for Air Force officers and the Comptroller Civilian Career Management Program **(CCCMP)** folks in San Antonio for civilians. It may be the best assignment you will ever have.

PMCS Graduates: Class 90-B Graduated 2 Mar 1990

Their names, ranks and "Idea" papers are listed below.

U.S. Air Force *(32)*

Acree, Linda J., GS-12—LD80501A—*Accounting for the Department of Defense Military Retirement Trust Fund*
Airmet, Wayne S., Maj—LD80502A—*Personal Success and Achievement*
Brims, Christina Orff, GS-12—LD80507A—*Independent Cost Analysis: A Need for Reform*
Copeland, Louis, GS-12—LD80511A—*System Program Office Team Analysis of Contractor Performance Data*
Cyrus, L. Patrick, GS-13—LD80514A—*Over Specialization of Cost Performance Analyst & Surveillance Monitor Positions*
Daniel, James F., Capt—LD80515A—*Developing the Financial Analyst*
Fail, Woodrow T., GS-12—LD80520A—*Air Force Stock Fund: A Case for Change*
Gerhart, Donald N., Maj—LD80523A—*Matching Comptroller Authorizations to Personnel*
Greensfelder, Kirk B., Maj—LD80528A—*Audit Involvement in ADP Design and Development*
Haberstroh, Rose, GS-12—LD80529A—*Let's Use AFCOMS Internal Control Review Guides to Self-Inspect*
Hansen, Dale R., Maj—LD80530A—*Event-Driven Estimating Methodologies*
Jenkins, Jacqueline E., GM-13—LD80532A—*Debt Management and Collection*
Johnson, David, Maj—LD80533A—*Comptroller Role in a Base Closure/Mission Deactivation Environment*
Kennedy, Kenneth A., Capt—LD80535A—*Requirements for an Improved Cost Estimating Workstation*
Miller, Edward T., GS-12—LD80539A—*Air Force Direct Payment Reporting*
Nowling, Roxane, GM-13—LD80541A—*Analyzing the Effectiveness of CCCMP*
O'Brien, Patrick D., Maj—LD80542A—*The Consolidated Approach to Comptroller Streamlining*
Perkins, Philip L., Maj—LD80544A—*Change Orders Should be Managed and Funded as Undefinitized Contractual Actions*
Peterson, Ronda, GS-12—LD80545A—*Aptitude—A Test for the 90's*
Sanchez, Wilfredo, Maj—LD80547A—*Harvard Graphics—Appendix to Microkenesis*
Seames, Edna, GS-12—LD80548A—*Manager's Self-Help Group*
Sowers, Kathryn J., GM-13—LD80551A—*Warranty Costs*
Sutor, Douglas A., GS-13—LD80552A—*Air Force Heartburn Appeal Alternative*
Tew, Karen L., Maj—LD80553A—*Comptrollers—Commanders, Leaders, or Managers?*
Thomas, Angelia M., Maj—LD80554A—*A Comptroller Response to Downsizing*
Tolle, Barry P., GS-12—LD80555A—*Taming the Beast—A Guide to Managing Your Microcomputer*
Williams, Gregory J., Capt—LD80556A—*BPPBS and Feedback: The Need to Track Operating Costs by Weapon System*
Wilson, Stephen D., GM-14—LD80559A—*Providing the Foreign Military Sales Customer with a Statement of Accounting*
Wolter, Zigord, GS-12—LD80560A—*Should Internal Rate of Return be Used in Ranking Capital Investment Programs?*
Young, Alan K.W., Maj—LD80561A—*Merger of the AFSC's: Undue Pressure on Our Young Staff Sergeants?*

To obtain microfiche copies of Idea Papers write to:

Defense Logistics Studies Information Exchange
ATTN: AMXMC-D
U.S. Army Logistics Management College
Fort Lee, VA 23801-6043

AUTOVON: 687-2240
(After 1630 Hrs—AV 687-4546)

Include the Logistics Document Number (LD) in your request.

Zalocusky, Michael N., Col—LD80562A—*Financial Management of the Airlift Service Industrial Fund*
Zeck, Andrew, LtC—LD80563A—*Air National Guard Comptroller Mission Briefing*

U.S. Army *(18)*

Baker, Frank Thomas Jr., LtC—LD80503A—*Should Funds Follow the Chain of Command?*
Baldwin, James R., GS-13—LD80504A—*Resource Management Under a Broad Span of Control*
Beckley, Barbara, GM-13—LD80506A—*MS-3 Organizational Structure*
Carvajal, Joe Cruz, Maj—LD80508A—*An Effective Approach for Combating Fraud, Waste and Abuse of Human Resources*
Caswell, Barbara, GS-13—LD80509A—*The Importance of A Systematic Approach to Decision Making*
Combs, Lawrence K., GM-13—LD80510A—*The Mandate and a Target of Opportunity*
Covey, Clayton, GS-13—LD80512A—*How to Provide the Resource Manager With the Complete Resource Posture*
Crabtree, Blanche, GM-13—LD80513A—*Centralized Management of Acquisition Training Funds*
DeCandido, Carol L., GS-13—LD80516A—*Fiscal Year End Close—How to Do It Better*
Gerlach, Edward J., GS-13—LD80524A—*Army Materiel Command's Tools for Managing Budget Education*
Ginn, Suzanne H., GM-13—LD80526A—*Should the Army Restore the Maintenance of Real Property Floor?*
Hiller, Timothy, GS-13—LD80531A—*Managing the Civilian Work Force to Budget (MCB)*
Jones, Joanne, GS-12—LD80534A—*Changing Times: A Time to Reevaluate MWR/NAF Activities*
Kimball, Alan M., LtC—LD80536A—*Tactical Budgets and Unit Readiness: What Are We Getting?*
Leonard, John, GM-14—LD80538A—*Automated Information Systems: How Can the DOD Development Process be Improved?*
O'Donnell, Dallas, GM-13—LD80543A—*FMS Financial Management*
Shetterly, David R., GM-14—LD80549A—*A-76: Bureaucratic Maze, Political Quagmire, and Imcompatible with TQM*
Wilson, Howard S., Maj—LD80558A—*Recommendations for Improving the DOD PBD Process*

U.S. Navy/Marine Corps *(10)*

Defreitas, Paul, GM-14—LD80517A—*Executive Information Systems—Can They Help?*
Edwards, Dan, CDR—LD80519A—*Should We Cut Readiness Funds? Assessment Based on Atlantic Fleet Ops & Maint*
Garrison, Paul, CDR—LD80521A—*Stretchouts—Good or Bad?*
Gelfer, Elizabeth, GM-14—LD80522A—*Improving Base Operating Support Budget Presentation in the DON*
Gifford, Shelby P., GS-12—LD80525A—*Automating the Headquarters-Field Activity Communications Link*
Grant, Peter M., LCDR—LD80527A—*Advance Design and Engineering for Aircraft Carriers*
Nichols, Mary Alice, GS-11—LD80540A—*The Federal Government's Internal War Against Weak Controls*
Rackauskas, A. Edward, Lt—LD80546A—*What Can Total Quality Management (TQM) Do for the US Navy of the 90's?*
Simpson, John M., GM-13—LD80550A—*Planning, Budgeting, and Accounting at Industrially Funded R&D Centers*
Williams, Jan J., Maj—LD80557A—*When the Cost of Defense Became a Threat to America's Interest*

Others *(2)*

Bauer, Louis J. Jr., GS-12 (NSA)—LD80505A—*How NSA Can Improve the Use and Accuracy of Its Traditional Financial Statements*
Deitz, Dan R., GM-14 (DLA)—LD80518A—*Defense Management Review—The Time for Change is Here*

PROMOTIONS



Mr Robillard

Mr Thomas J. Robillard (GM-15) is Assistant Deputy Director, Joint Stars Program, Electronic Systems Division (ESD/JS), Hanscom AFB MA.

AF Accounting & Finance Center

Bingel, Walter L., to GS-12; AFAFC/TCRA
Jeo, Jim, to GS-12; AFAFC/TCAS
Peabody, Mary, to GS-12; AFAFC/MP
Strohfus, Joseph E., to Maj; AFAFC/CWBI

Air Force Systems Command

Ante, Alex, to Maj; SSD/ACBC
Assaid, Edward F., to Maj; BSD/ACM
Austin, Ray, to Maj; ESD/SZX
Banse, Jo Ann D., to GS-12; CSTC/PCB
Barbera, Barney C., to GM-13; ESD/AVMX
Bustos, Diane, to GS-12; RADC/ACFA
Formica, Nino J., to SMSgt; ESD/ACFPT
Giuliano, Stephen A., to Maj; BSD/MCPB
Grice, Gregory, to Maj; RADC/ACX
Hamilton, Roger D., to Maj; ESD/SRX
Heidmann, Jeanette, to Maj; ESD/JSX
Iselo, Jean, to GM-13; RADC/ACF
McBride, Verna, to Maj; SSD/ACBI
Raab, Cynthia S., to GS-12; AFFTC/ACFQ
Rego, James A. Jr, to Maj; BSD/MSPM
Stoermer, Gerald M., to LTC; BSD/MCP
Vela, Michael R., to Maj; BSD/MGPO
Webber, Patricia, to GS-12; AFFTC/ACFA

Air Force Audit Agency

Jacobs, Mary L., to GM-13; AFAA/FSC, Norton
Jordan, Hal W., to LTC; AFAA/FSA, Norton
Roberts, Elizabeth A., to GS-12; McClellan
Warner, Helen J., to LTC; Elmendorf
Sommer, James L., to GM-14; AFAA/QLL, WPAFB

Air Force News Center

Altman, Ricky E., to SMSgt; HQ AFNEWS/ACB

Air National Guard

Borchers, Dale E., to SMSgt; HQ WA ANG OLBA/AC
Cook, Stephen D., to Maj; 114 TFTS/AC
Domer, William R. III, to SMSgt; 178 RMS/AC
Jalonen, Harold A., to GS-12; 176 RMS/AC
Lambert, Lawrence D., to SMSgt; NGB/AC
Loescher, Judith E., to SMSgt; 140 TFW/AC
Malone, Dennis, to LTC; 128 ARG/AC
Newell, Roger K., to Maj; 142 RMS/AC
Patterson, James R., to Maj; 116 RMS/AC
Richardson, Robert N., to LTC; 132 RMS/AC
Roseto, Nicholas D. Jr, to LTC; 105 RMS/AC
Stack, Thomas J., to SMSgt; 169 RMS/AC

Air Force Reserve

Minyard, Terry W., to GM-13; HQ AFRES/ACBOP

Air Training Command

Blais, James, to SMSgt; HQ ATC/ACCS
Cox, Joe B., to GM-14; HQ ATC/ACCE
Harrington, Thomas F., to Maj; Lackland AFB/ACF
Losada, Teresa, to SMSgt; HQ ATC/ACCS
Manucy, James M., to SMSgt; Sheppard AFB/ACFP
Parsons, Mark A., to GS-12; HQ ATC/ACCE
Sutton, Diane K., to GS-12; HQ ATC/ACBOA

Air Force Space Command

Sack, James S., to SMSgt; HQ AFSPACECOM/ACF

Air Force Communications Command

Davis, Conrith W. Jr, to LTC; HQ CSD/AC
Fish, James C., to LTC; HQ ACD/ACB

Military Airlift Command

Gruberman, Samuel, to GS-12; HQ MAC/ACB
Southerland, Andrew A., to SMSgt; HQ MAC/ACFQ

Strategic Air Command

Davidson, Phillip H., to LTC; Minot/AC
Hester, Charles B., to LTC, McConnell/AC
Lane, Nadine to LTC; Barksdale/AC

Pacific Air Forces

Shuey, Ruthanne C., to SMSgt; HQ PACAF/ACFA

Air Force Logistics Command

Chain, Floyd W. Jr, to GS-12; SA-ALC/ACFCI
Dolese, Dwayne A., to Maj; AMARC/AC
Fields, Charlie B., to Maj; HQ AFLC/ACJ
Middleton, Darryl S., to Maj; HQ AFLC/ACB
Rampley, Virginia K., to Maj; HQ AFLC/ACBIR
Richins, Nolan C., to GM-14; OO-ALC/ACC
Schiller, Gregory, to Maj; HQ AFLC/ACBIR
Sonego, Eugene, to GS-12; SA-ALC/ACFSA

Tactical Air Command

Ebanks, Sidney, to CMSgt; 31 TFW/AC
Link, Lorraine A., to SMSgt; USAFADWC
Melton, David W., to LTC; HQ TAC/ACCC
Sizemore, Michael F., to SMSgt; 56 TTW/CCF
Stewart, Diane, to SMSgt; USAFADWC

U.S. Air Forces In Europe

Bendorf, Dennis, to SMSgt; Torrejon AB/ACFQ
Bergin, Kathy, to SMSgt; Ramstein AB/ACFQ
Cherry, Bob, to SMSgt; Lindsey AS/ACC
D'Angelo, Dan, to SMSgt; Incirlik AB/ACFM
Goble, Mark, to LTC; Lakenheath/AC
Lacey, Shauna, to SMSgt; HQ USAFE/ACFMC
Massey, Naomi, to SMSgt; Spangdahlem AB/ACF
Moorhouse, Stanley, to LTC; Iraklion AS/AC
O'Leary, Daryl, to SMSgt; HQ USAFE/ACBI
Price, David, to LTC; Ankara AS/AC
Walsh, Dan, to SMSgt; HQ USAFE/ACBM
Wagner, Darrell, to LTC; HQ USAFE/ACBS
Winters, Jim, to SMSgt; Comiso AS/ACFM

SAF & AFCSTC

Balkham, Dennis A., to LTC; SAF/FMBMP
Crook, Gail G., GS-14; SAF/FMBID
Edwards, David, to GS-12; AFCSTC/OS
Holland, Ellaine H., to GS-13; SAF/FMBMS
Skinner, Irving, to GS-13; AFCSTC/OS
Spinner, Paula C., to GS-13; AFCSTC/ISA

RETIREMENTS



Col Hadley



Col Melby



Col Olsen



Col Neal



Col Vickerman



Col Wallace

Col James P. Hadley was Director, Retired Pay Operations, Air Force Accounting and Finance Center, Denver CO *(over 29 years of service).*

Col Carroll H. Melby was Comptroller for Keesler Technical Training Center and Commander of the 3380th Comptroller Squadron at Keesler AFB MS *(over 28 years of service).*

Col David G. Olsen was Commander, Air Force Cost Center, Arlington VA *(over 25 years of service).*

Col Arlie W. Neal was Deputy Chief of Staff, Comptroller, Headquarters Air Force Communications Command, Scott AFB IL *(over 31 years of service).*

Col Bruce E. Vickerman was the Chief, Air Force Audit Agency Strategic and Central Audit Regions, Offutt AFB NE *(26 years of service).*

Col James A. Wallace Jr was Comptroller, Warner Robins Air Logistics Center, Robins AFB GA *(27 years of service).*

Air Force Accounting & Finance Center

Adkins, Bernard E., GS-12; AFAFC/FSBA
Bodine, Gloria J., GS-7; AFAFC/XS
Henryson, David B., GM-13; AFAFC/FSXP
Ingles, Jack E., GS-13; AFAFC/XS
Koscheski, Allen L., GS-14; AFAFC/MO
Paulson, Leland B., LTC; AFAFC/AC
Skaggs, Hubert D., GS-12; AFAFC/CP
Wadsworth, Katherine, GS-7; AFAFC/RP

Air Force Systems Command

Brocato, Thomas A., LTC; MSD/ACP
Cargill, Courtney S., Capt; MSD/ACP
Enos, David J., TSgt; MSD/ACFT
Foster, Brady C., LTC; HQ AFSC/ACBI
Hood, Irene, GS-8; HQ CMD/ACFA

Air Training Command

Gill, Hector F., TSgt; Randolph AFB/ACFMC
McCord, Richard O., GS-12; Randolph AFB/ACC
McGinnis, Gary J., MSgt; Lowry AFB/ACC
Nunn, Lutene L., SSgt; Lackland AFB/ACF

Strategic Air Command

Compson, James C., CMSgt; Offutt AFB/ACF
Meza, Jesus, MSgt; Carswell AFB/ACF
Peters, John, CMSgt; HQ SAC/ACB
White, Joe, CMSgt; HQ SAC/ACF

Tactical Air Command

Borum, Ethel, GS-6; 1 TFW/ACFM
Budzinski, Willard C., LTC; 4 TFW/AC
Elsperman, Robert L., MSgt; 33 TFW/ACC
Fisher, Victoria, GS-7; 1 TFW/ACFM
McRacken, Robert E., GS-12; 1 TFW/ACF
Stimpson, Donald, GS-11; 4 TFW/ACC

U.S. Air Forces in Europe

Johnson, Roger, TSgt; Zweibrucken AB/ACF
Zachar, Tony, GS-9; Zweibrucken AB/ACB

Military Airlift Command

Courtney, Charline A., GS-11; HQ MAC/ACFM
Price, Wayne R., LTC; HQ MAC/ACCC
Rodetis, James Jr, SMSgt; 436 CPTS/ACFQ

Air Force Logistics Command

Carlucci, Lois G., GS-7; SA-ALC/ACFCI
Collier, Peggy, GS-7; SM-ALC/ACFPM
Henry, Mark, GS-12; 2750 ABW/ACFQ
Mastrangelo, Donald, GS-9; AMARC/ACR
Sewell, Ruby, GS-7; SM-ALC/ACFPM
Walden, Barbara A., GS-5; WR-ALC/ACFPCB

Air Force Communications Command

Jones, Janice E., Capt; HQ AFCC/ACC
Riess, June, GS-9; HQ ACD/ACB

Air Force Audit Agency

Birnbaum, Richard, GM-13; AFAA/MO, Norton
Montrose, Jerry A., Capt; Little Rock

Electronic Security Command

Haley, Richard W., LTC; HQ ESC/ACB

Air Force District of Washington

Burton, Olie V., CMSgt; AFDWAFO/AF
Hamilton, Earl P., GS-11; AFDWAFO/AFA

Secretary of the Air Force and Air Force Cost Center

Berkowitz, Barry E., LTC; SAF/ACCC
Cook, Joe D., LTC; SAF/FMBOI
Duguid, Thomas E., LTC; AFCSTC/AD
Hudson, William J., LTC; SAF/FMBMS
Wallace, John, LTC; AFCSTC/OS

Senior Executive Service (SES) Action



Mr Jerry W. Dorris is the Assistant Auditor General, Field Activities, Headquarters, Air Force Audit Agency, Norton AFB, CA.

Mr Dorris was born in Hot Springs, New Mexico, on November 21, 1938. He graduated from El Paso High School in 1956, and served on active duty in the Army in 1956. He earned a bachelor of business administration degree from the University of Texas at El Paso in 1964. Mr Dorris is also a 1986 graduate of the Air War College located at Maxwell AFB, Alabama.

Mr Dorris was employed by a public accounting firm before beginning his government career with the Defense Division of the General Accounting Office (GAO) in Washington, D.C. In 1972, he was assigned to GAO's Los Angeles office where he worked primarily on audits and studies involving the Departments of Labor and Education. In 1975, he transferred to Frankfurt, Germany, as Assistant Director of GAO's European Branch, where he concentrated on Defense and International Affairs. He returned to Los Angeles in 1979 where he served as Assistant Regional Manager until 1982 when he began his Air Force career as an Associate Director responsible for Air Force-wide reviews of military and civilian personnel, military construction, health care, and support services. Mr. Dorris was named Deputy Director of Field Activities in April 1987 and assumed his current position in March 1990.

Mr Dorris is a Certified Public Accountant in Texas and California, and is a member of the American Institute of Certified Public Accountants

Mr Dorris is married to the former Martha Ann Smith of Highland Park, Illinois, and they are the parents of two sons and three daughters.

Ratings for Best Articles of January 1990 and April 1990 Issues

January 1990:

First Place:	*People and Management Control: In Search of Leadership,* **by Lt Col Martin Dunbar, Jr.**
Second Place:	*Biennial Budget Process and Why We Need to Make It Work,* **by Maj David E. Price**
Third Place:	*Application Software Development: Why Does It Take So Long?,* **by Capt Richard T. Morgan**

April 1990:

First Place:	*The CCCMP Interview—Are You Prepared?,* **by Col Charles L. Martin, Jr.**
Second Place:	*Economic Analysis: A Technique Whose Time Has Come, Again!,* **by Mrs Dianne D. Taylor**
Third Place:	*Overview of Comptroller Information Transfer System (CITS),* **by Col James F. Dougherty**



Mr C. Ronald Hovell is the new Principal Deputy Assistant Secretary of the Air Force, Financial Management (Financial Management), located at the Pentagon, Washington DC.

Mr Hovell was born in Philadelphia PA, on November 8, 1938. He attended San Bernardino Valley College, San Bernadino CA, and holds a master of science degree in management from the Massachusetts Institute of Technology, Cambridge MA. He is also a graduate of the Professional Military Comptrollers School, Maxwell AFB AL, and the Federal Executive Institute, Charlottesville VA.

He began his civil service in August 1958 after completing 2 years of active duty with the U.S. Navy. His initial assignment was at Norton AFB CA, as a budget analyst in the Directorate of Materiel Management, San Bernadino Air Materiel Area. In 1961, he transferred to the Comptroller's office in the Ballistic Systems Division of the newly formed Air Force Systems Command. In 1963, Mr. Hovell moved to a financial position in the Advanced Ballistic Re-entry System Program Office, Norton AFB CA. He transferred in 1965 to the F-111 System Program Office, Wright-Patterson AFB OH, where he held positions as a financial specialist and a branch chief in support estimating.

In 1969, Mr Hovell moved to the B-1 System Program Office as senior financial officer. In 1971, he became chief of the Financial Management Division, B-1 SPO. He became Director of Programs/Budget for the Aeronautical Systems Division in 1973 and from June 1976 to June 1977, studied at the Massachusetts Institute of Technology as a recipient of a Sloan Fellowship in M.I.T.'s Alfred P. Sloan School of Management. In 1976, while at M.I.T., Mr Hovell was promoted to Deputy Comptroller at the Aeronautical Systems Division. From 1978 through 1980, he was with the National Aeronautics and Space Administration headquarters as Director of Resource Management/Administration in the Office of Space Transportation Systems. In January 1981, Mr Hovell joined the Directorate of Budget, Headquarters Air Force, Washington DC, as Chief of Investment Appropriations. He then transferred to Headquarters Air Force Logistics Command to serve as the Assistant Deputy Chief of Staff, Comptroller, from October 1982 through February 1984 and from January 1985 to September 1985. From March 1984 to January 1985 he was Assistant Deputy Chief of Staff, Plans and Programs.

In September 1985, Mr Hovell was reassigned as the Assistant Deputy Chief of Staff, Plans and Programs, Headquarters Air Force Logistics Command, Wright-Patterson AFB OH. He was the senior ranking civilian planner in the command and responsible for developing plans and programs for the command to execute its worldwide logistics mission. He remained in this position until he was named the Principal Deputy Assistant Secretary of the Air Force, Financial Management (Financial Management), effective June 4, 1990.

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AT URBANA-CHAMPAIGN

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(Financial Management and Comptroller)

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of the Air Force, Financial Management
(Financial Management)

Lieutenant General Leo W. Smith II
Principal Deputy Assistant Secretary
of the Air Force, Financial Management
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IN THIS ISSUE

Page

Morale, Welfare, and Recreation (MWR) Financial Management—A New Role for Comptrollers, by Col Richard J. Eyermann.....3
Comptrollership in the '90s—A Challenge, by Col Charles L. Martin Jr.....4
ACES HIGH—TSgt Angel L. Serrano and SSgt Lisa M. Clark.....7
Comptroller Role in a Base Closure, by Major David W. Johnson.....8

Organization Charts
(Names and Phone Numbers)

Deputy Assistant Secretary Accounting, Finance and Banking (SAF/FMA).....12
Air Force Accounting & Finance Center, Maj Gen Charles D. Metcalf (AFAFC/CC).....13
Deputy Assistant Secretary (Budget), Maj Gen G.W. Larson, Jr (SAF/FMB).....14
Deputy Assistant Secretary (Cost & Economics), Mr LeRoy T. Baseman (SAF/FMC).....15
Deputy Assistant Secretary (Plans, Systems, and Analysis, Mr John J. Nethery (SAF/FMP).....16
Comptroller Civilian Career Management Program, PALACE Team Support Members.....17
Auditor General of the Air Force, Mr John W. Boddie (SAF/AG).....18
Notes from theChief for Enlisted Matters—Including Senior NCO Focal Points, by CMSgt "Rip" Sewell.....19

SAF/FM and U.S. Air Force-Wide Comptroller Organization Chart.....20
Key Comptroller Personnel: by Major Commands and Bases.....22

Colonels' Group, Col Terry J. Schwalier, Chief.....32
Comptroller Officer Assignments Section, Maj Chris A. Domangue, Chief.....33
Standard Systems Center, Mr Pat Foley, Director of Comptroller Systems.....34
Comptroller Training Division, Maj Keith Bell, Chief.....35
Professional Military Comptroller School (PMCS), Col Charles J. Kaysing, Commandant.....36
PMCS Class 90-C Graduates and "Idea Papers"...37
Promotions.....38
Retirements.....39
Lights Out Computer Operations at AFAFC (Back Cover)

Morale, Welfare, and Recreation *(MWR)* Financial Management—A New Role for Comptrollers

by Col Richard J. Eyermann
Chief, MWR FMO

On October 1, 1990, the Air Force financial management community Air Force-wide assumed a new and challenging mission—helping assure the financial health of the MWR programs. This article briefly explains how we got this chance to contribute and what we are expecting to accomplish.

Background: One of the Financial Management Review **(FMR)** initiatives was to propose an organizational and financial alignment to the Secretary of the Air Force and Chief of Staff to ensure SAF/FM effectively and efficiently discharges its financial management oversight responsibilities for MWR activities at all levels of command—from base level upward to Air Staff and the Secretariat. On June 14, 1990, SAF/OS approved an agreement between SAF/FM and the Assistant Secretary of the Air Force for Manpower Reserve Affairs, Installations and Environment **(SAF/MI)**, wherein the Comptroller community assumed policy, procedures, standards, and oversight responsibilities for nonappropriated fund **(NAF)** financial management, e.g., budgeting, banking, investments, and accounting. Personnel resources performing these functions are transferring from the Personnel community to the FM/Comptroller community so that the new responsibilities can be assumed. Copies of the descriptive and directive documentation have been sent to all Comptroller offices. (If you don't get copies, give us a call—SAF/FMCEF, AV 225-5220).

Base Level: The MWR Division continues to be responsible for the operation and business management of MWR programs. The local Comptroller will be responsible to the Commander for analysis, policy, and oversight of NAF financial management. During FY 91, this transfer will be prototyped at selected bases across the Air Force. On October 1, 1991, the transfer will be implemented Air Force-wide.

At bases where the prototype is implemented, the MWR Division is to transfer the financial operations supervisor **(FOS)** and an analysis capability to the Comptroller. The prototype period is a vital opportunity to determine the best way to implement the assumption of the functions and resources of financial oversight at base level throughout the Air Force. It is not a test. A list of prototype evaluation criteria and methods has been provided for use by each location under the guidance of the MAJCOM. The Comptroller at each prototype location is also expected to establish and chair a finance committee. The responsibilities of this committee have been outlined and forwarded to the MAJCOMs.

At bases where the prototype is not implemented, Comptrollers assumed a role for financial management oversight, effective October 1, 1990, to include: employing analytical capability for resolving issues in MWR activities, reviewing/tracking appropriated fund support, actively participating in the NAF Council, and reviewing financial performance of MWR activities. Where a NAF Council does not exist, Comptrollers are expected to establish a Finance Committee. It is expected at these non-prototype bases that the FOS and an analytical capability would be transferred to the Base Comptroller no later than October 1, 1991.

Preparation for implementation is important prior to and during the prototype period at all bases. Comptroller and MWR personnel need to keep abreast of developments, develop a good working relationship, and lay out and implement plans for orderly transition under the guidance of the MAJCOM.

MAJCOM Level: DCS/Personnel continues to be responsible for the business management of MWR programs, command NAFs, and management oversight of base-level operations. The DCS/Comptroller is responsible for analysis, policy and oversight of NAF financial management. Spaces associated with the responsibilities assumed by the MAJCOM/AC are to be transferred from the DP community. The MAJCOM/DP and AC are jointly responsible for the base prototypes and full implementation of all bases within their command by October 1, 1991. DCS/Comptrollers will establish a MAJCOM Finance Committee as part of the NAF Council where appropriate. MAJCOM-level actions were to be implemented by October 1, 1990.

Secretariat/AF Level: A SAF/FM organization, the MWR Financial Management Office **(FMO)**, has been formed and is located at Randolph AFB for optimum interface with the Directorate of MWR Operations **(HQ AFMPC/DPMS)**. The FMO reports to the Principal Deputy Assistant Secretary for Financial Management (Resource Management). The FMO will operate under the general policy guidance and staff assistance of the Assistant for Business Management, Deputy for Economics and Business Management **(SAF/FMCEB)**. Principal responsibilities, most of which transferred from HQ AFMPC/DPMS, include: financial management policies, procedures, standards and oversight for accounting, budgeting, banking, and investments; internal controls and audit follow-up to include the civilian audit program; financial planning and performance analysis; and assistance to activity managers. In addition to setting up the FMO, SAF/FM now has civilian representation on the AF MWR Board and the Finance and Audit Committee. In addition, an Investment Subcommittee was established with **SAF/FM (FM)** as chairman.

Is this an opportunity to help manage a critical AF people activity? You bet! SAF/FM and Comptroller involvement in MWR and all nonappropriated funds comes at a challenging time. Our collective efforts by effectively working with Personnel and MWR counterparts will pay off in better support for our AF community.

Comptrollership in the '90s—A Challenge

by Colonel Chuck Martin

As the decade of the '90s unfolds, radical change seems to be the order of the day. World events in eastern Europe, southern Africa and Central America are changing the geopolitical balance. Defense funding continues on a downward trend—some believe on a "slippery slope" as the elusive "peace dividend" takes on greater political importance. These issues and others like the federal deficit are impacting both the Air Force and Defense budgets. Traditional concepts are being questioned, and change is the order of the day. Technological advances are bringing major changes to the way the Air Force conducts its business, while the new financial management organization **(SAF/FM)** has people in new jobs and others grappling with strange office symbols. Civilian hiring freezes, military early-outs and PCS funding cuts, together with new performance evaluation systems for officers, enlisted and civilians (pending, but imminent) add to personnel turbulence. It's no wonder that many look with apprehension to the challenges ahead.

This article looks at the current comptroller environment; examines outside forces impacting the way we do business; and tries to provide the reader with a "peek under the tent" to prepare for change. The article focuses on technology, demographics, funding and organization as it looks toward the future and the changes that will occur. These are exciting times, and those who prepare will be ready to work the critical issues facing our Air Force.

Current Environment

While the '80s were challenging times for those in the financial management arena, the traditional roles and responsibilities of comptrollership remained the same. The organizational structure—accounting and finance, budget and cost analysis—stayed the same, although names changed and minor restructuring occurred. While cross-training was emphasized, the work force tended to remain specialized, i.e., by job series or AFSC. One is an accountant, a budget analyst or a coster, with a specific job series for each. Automated systems, while increasing throughout the 80's, tended to be vertical by functional area, not using common data bases or interfacing with other functional systems. **PACK LEADER** at Mather AFB CA took the lead in trying to increase interfaces at base level, but that was the exception rather than the rule. The military/civilian mix remained almost constant, with military occupying leadership positions and civilians providing the technical expertise. Where there was a change in this relationship, it tended to be in the Pentagon or at AFAFC—not at MAJCOM or base level. While micro-computer use, availability and capability expanded significantly, clerical tasks remained a significant part of the financial management workload. In fact, as more and more analysts used "stand alone" terminals, keystroking and related clerical tasks actually increased and became more pervasive. Finally, the trend toward assigning financial management personnel outside the traditional comptroller organization continued. There are now over 4,000 individuals with financial management job series/AFSCs assigned to non-comptroller organizations, i.e., civil engineering, medical, MWR, or as unit resource advisors. With increased technology, less people, tight budgets and a new Secretariat focus, the '90s portend significant changes to the way we do business. Some are already being considered under the aegis of the Financial Management Review **(FMR),** while others will result from the technology improvements and outside forces impacting the financial management community.

Technology

The decade of the '90s will result in a technological explosion, especially in the communication and data input arenas. While fiber optics has already made a significant impact on capabilities and costs, the optical age appears to offer even greater potential. Light optics transmit information with light instead of electricity. It's free of the electronic circuits that snarl today's computers. Money is the only stumbling block. Optical readers have already reduced keystroking in many areas, like the civilian pay function, and that capability will continue to expand. Voice synthesizers will provide even greater efficiency in reducing keystroking and input costs. "Clock times" and related computer processing speeds have increased significantly, and these will improve further while costs and machine "foot prints" are reduced. Related software improvements will become more user friendly, cheaper and integrated so that analysis, graphic and word processing become routine functions for all levels of financial management.

The automation/communication blend which started in the '80s will continue into the current decade. In fact, the major improvements in technology will occur in the communication or data transfer aspects of automation. Traditional companies like AT&T, which were thought to be in the communications industry, will continue to lose that identity as this automation/communication blend continues. Local area networks **(LANs)**, file servers and "gateways" will improve and expand to provide for the rapid transfer of data bases between systems and clients.

These emerging capabilities will allow for more horizontal integration between functional users. Common data bases will ensure less keystroking, more accurate processing, less rejects and reconciliations and more time to analyze. The Commissary Accounts Payable System/Base Contracting Automated System **(CAPS/BCAS)** interface, together with the recent integration of the civilian pay system with civilian personnel files, are initial steps in this direction. Much more will follow in the '90s, with **PCIII** being a first step. New systems will be horizontal between functional users, with data being input more efficiently. Data flow will be fast, transparent to users and less expensive. Improved productivity will be a major goal of new systems because manpower will be traded for the hardware/software costs. Expert systems offer a new dimension for the '90s for those in our business. The Air Force Cost Center is working this area, looking for applications to test in all financial areas, including MWR. Air Force Logistics Command already uses its Inventory Manager Assistant **(IMA)** expert system, which programmed the buying process/logic used by key "buyers", who developed this system. We'll see more artificial intelligence applications as we move further into the '90s.

Demographics

Technological improvements are coming at a crucial time as DOD suffers dramatic manpower cuts. Perhaps these reductions are fortuitous because the skilled labor pool in our country will continue to decline. While the growth rate in the '70s was 2.9%, that rate will be 1% in the '90s. Those in the 16-24 year age group will decline 8% in 1991. That's a decline of some 3.4 million people entering the skilled labor force. Competition for these new workers will be keen, and the shortage will drive up the cost of labor unless demand is reduced. Females will take a larger role in the financial management community. Over half of the accounting students in undergraduate programs are women, as is one in three attending graduate schools for accounting degrees. In Tactical Air Command, one in every three AFOs is female. The '90s will see these talented individuals move up the ladder to take over key jobs and responsibilities. The '80s saw two women selected for SES status in the 500 series, a first for the Air Force! More will follow. One only needs to look at the student composition at the Professional Military Comptroller School to see that women will take on a larger role in the '90s.

Contractor or temporary personnel will be more important in providing expertise and short-term surge capability. However, overall full-time manning will come down as technology and organizational realignments increase productivity, the key to getting the job done.

Funding

Negative real growth, especially in the Operation and Maintenance **(O&M)** accounts, will continue into the '90s. The 4% negative real growth in the FY90 O&M is a prelude to larger cuts. Some believe that we're looking at 15% cuts in Base Operations Support **(BOS)** in the mid-90s as the Air Force tries to protect readiness accounts and takes on the costs for former Stock Fund costs. **O&M** and Military Pay Accounts **(MPA)** are targeted because of "spend rates" and the concern for outlays driven by Gramm-Rudman-Hollings deficit targets. These O&M funding reductions will drive down manning and related personnel expenses like TDY, training and support costs. One concern is that the proposed centralized civilian pay system will provide the opportunity to "centralize" O&M funding, taking away commander flexibility at base level at a time when local hiring options are more important. In an era of diminishing resources, the tendency is to centralize, when flexibility at the local level is often the key to making decisions. TAC proved that with its decentralized maintenance concept, and the Depot Level Repairable **(DLR)** plan for the '90s supports that concept. The **MEDEXCEL** or **Catchment** management program in the medical arena is an attempt to decentralize medical funding and get out of **CHAMPUS** to save money. Motivate the manager and efficiencies flow.

Organization

We had significant organizational changes last year, and these will continue and expand in the '90s. Many financial management slots have already moved back to the traditional comptroller organization—initially at the Secretariat/Air Staff level. Others have stayed in place. During the '90s the manpower drawdown will force a "value-added" review of these positions; many will be deleted while others will move to the comptroller organization. Morale, Welfare and Recreation financial management will move closer to the comptroller community as appropriated fund support declines and solid financial analysis is needed by managers.

DOD will try to centralize many financial management responsibilities. Efforts are already under way to have a single finance center, a single civilian pay system, a single military pay system and a standard base-level general accounting system that will be used by all Services. The cancellation of the Air Force's Base Level Accounting and Reporting System **(BLARS)** initiative is tied to DOD's desire to standardize general ledger initiatives. Nobody with an appreciation for the scope, size or differences of these organizations or projects believes that these initiatives will be successful. Yet, much time and effort, not to mention resources, will be expended during this decade.

The '90s will see less personal interaction in the office because of the nature of the work place. Working with computer terminals, in a systems furniture environment, on flex time or at home will reduce personal interfaces. Bob Gaylor, with his *High-Touch-High-Tech* briefing, addresses this issue and its impact on the work force. Managers must be aware of these circumstances and take actions to reduce negative impacts.

Technology causes other changes. The shift to cognitive labor will involve constant learning. Some say information is doubling every 6 to 8 years. Training courses, continuing education, and self-learning will become part of our psyche. →

Gone are the days when getting an education early in one's career was sufficient. Most will be dealing with abstract information because the work force will be doing more analysis and less clerical tasks. The work place of the '90s will encourage polyphasic actions, i.e., doing two or more things at once. Work will be more challenging and exciting because of this change in focus. Even when off-duty, it will be difficult to simply leave work at the office, because many will take it home or be thinking of solutions while at home. You see that today in commercials: with executives using cellular car phones, and with modems or fax machines at home. Leadership will have to be sensitive to this environment; the order-giver will not survive as the facilitator moves to the front. The successful manager will be a motivator, a coach, and one who gets out of the office and learns the job and what people do. Attitude will be very important during this period of transition and reduced manning. A positive attitude will be critical.

How to Prepare

It's one thing to speculate on what will happen, it's another to prepare for it. Without a doubt, one must stay abreast of what's happening. You do that by expanding beyond your job, by reading, by discussing changes, and by attending the American Society of Military Comptrollers, Association of Government Accountants and other professional association meetings. Continuing education and training are a must. The word graduation is derived from the Latin word meaning a "step"—it's not an end in itself, but just a "step" in your journey to stay current in your profession. The Comptroller Civilian Career Management Program **(CCCMP)** offers short, on-site courses to long-term, full-time training. Off-duty education in the community or on base offers another alternative for the person staying abreast of change. Career broadening and a willingness to move between functional areas or between levels of command give one an appreciation for the complexity of what we do. People who are willing to experience new responsibilities tend to accept change and thrive on new challenges.

Mobility offers another avenue to prepare for what's coming down the "pike." Mobility can be a change between activities at the same location or geographic in the sense of moving to get a more demanding job. The **Palace Team** can advise CCCMP registrants and work directly with those willing to expand their work experiences. A successful mobility program requires a team effort; an employee willing to move; a supervisor willing to accept someone from another location or background; and **Palace Team** support.

Summary

The '90s will result in significant changes to the financial management community. Technology, demographics, funding and organizational changes will be catalysts for change. In order to prepare for these changes, individuals must be proactive and stay abreast of happenings. Professional organizations, continuing education, mobility and career broadening are all ways to stay ahead. Attitude and a willingness to accept change will be very important. The changes will be significant and the opportunities great for those who accept the challenge. What are you doing to prepare?



Col Martin is the Deputy Chief of Staff, Comptroller, Headquarters Tactical Air Command, Langley AFB VA. He also acted as the Operating Commands Organizational Representative on the CCCMP Policy Council. He holds a BBA in economics from Manhattan College and an MBA in accounting from Michigan State University under AFIT. He also attended ACSC and ICAF. Prior to his TAC/AC position, Col Martin was Commandant at the Professional Military Comptroller School, Maxwell AFB AL. Thoughout his career he served in various comptroller field assignments, as well as an auditor. Col Martin is a member of the ASMC.

Ratings for Best Article of July 1990 Issue

First Place:	*Stress and the Workplace,* by Major Larry O. Spencer
Second Place:	*Doing More With Less? No! Even More Reason to Stretch Air Force Bucks,* by Lt Mark Kinsey
Third Place:	*Visibility and Management of Operating and Support Cost System,* by Lt Col (S) Matthew C. Cvitanovich

ACES HIGH

TSgt Angel L. Serrano
NCOIC, Processing Unit, Military Pay Division
Munitions Systems Division/ACF (AFSC)
Eglin AFB FL



TSgt Serrano entered the Air Force in August of 1981. His first assignment was to Patrick AFB FL. There he performed a variety of jobs in the Commercial Services and Materiel SMAs. He was reassigned to Incirlik AB TU, in February 1986, as a Materiel technician. TSgt Serrano arrived at Eglin AFB FL in May 1987 and was assigned duties as a Commercial Services accounts payable clerk. TSgt Serrano was productive immediately and his vast experience proved invaluable to the operation of the division.

Sgt Serrano's outstanding performance resulted in his being cross-utilized to NCOIC Processing Unit, Military Pay Division. He is contributing immeasurably to the outstanding mission accomplishments of the Military Pay Division. His accomplishments in the use of small computers have been superb. TSgt Serrano had the initiative and personal drive to mechanize virtually all forms and processes within Military Pay by employing personal computers throughout the division. He spent hundreds of hours of off-duty time writing programs that have allowed this division to operate at 60 percent of authorized manning, freeing-up austere personnel resources for duty in other areas throughout the Directorate of Accounting and Finance. TSgt Serrano automated allotment, temporary lodging expense, direct deposit, collection, family separation allowance, replacement check, check cancellation, and variable housing allowance forms. This reduced customer service processing time by more than 50 percent. In addition to the mechanization of 90 percent of the Military Pay forms, TSgt Serrano has also mechanized voucher control logs for disbursements and collections. This program provides immediate and accurate end-of-day totals, and reduces previous time spent on control logs by 80 percent. He developed an automated system that tracks ROTC cadet payments and produces a TD Form W-2 for each cadet. The information is then stored, enabling duplicate W-2 requests to be answered immediately. TSgt Serrano has also written a program that allows the customer to complete a customer service questionnaire by computer. This computer is located on the self-help counter and generates a large volume of customer interest and feedback that was previously hard to get.

TSgt Serrano was the Comptroller NCO of the Quarter for the second quarter of 1989, Comptroller NCO of the Year 1989, finalist for HQ MSD NCO of the Year 1989, selected by AFSC for the Base A&F Airman of the Year 1989 and nominated to AF for the Base A&F Airman of the Year. In April 1990 he earned his STEP promotion to technical sergeant.

TSgt Serrano's professionalism, initiative, behavior, and attitude set the example for others to follow. His continued devotion to duty and determination to make an operation better is an asset to any organization. The exceptional job he has done makes him truly deserving of the distinction ACES HIGH.

SSgt Lisa M. Clark
Cost Analyst
1776th Air Base Wing (MAC)
Andrews AFB MD



Sgt Lisa M. Clark enlisted in the Air Force in 1980 from her hometown of Winchester, Kentucky. After basic training, she attended the Freight Traffic Specialist Course at Sheppard AFB TX. Sgt Clark's first duty assignment was to Dover AFB DE where she worked as a cargo processor. While at Dover, Sgt Clark became the key person in traffic management for implementation of the Consolidated Aerial Port Subsystem (CAPS). Because of her quick comprehension of the system and her ability to instruct others, she became a member of the MAC CAPS Training Team. Sgt Clark was nominated as the MAC Transportation Specialist of the Year for 1983. After spending 7 years in the transportation field, she cross-trained into cost analysis and was the top student in her Cost Analysis Technical Training Class. Her first assignment as a cost analyst was to K.I. Sawyer AFB MI. Two months after Sgt Clark's arrival at K.I. Sawyer she was the only enlisted person in the office. She quickly learned all facets of the office and streamlined the Commander's Information System by reducing redundant information being presented to the wing commander and staff. Despite personnel turnovers and vacancies, Sgt Clark continued to effectively enhance the 410 BMW Cost Analysis Branch. She created the yearly *By-Squadron Summary Digest.* This digest contains each squadron's management indicator ratings for the entire fiscal year, accompanied with narrative analysis on trends/reasons for substandard performance along with "get-well" dates. She produced the FY 88 Economic Resource Impact Statement which the SAC Inspector General described as an "excellent publication." As the branch's training monitor, she intensified the branch's operation by scheduling biweekly training sessions. These endeavors enabled the 410 BMW Cost Analysis Branch to receive an outstanding rating on their June 1989 SAC Inspector General inspection.

Since April 1989 SSgt Clark has been assigned to the 1776 ABW Cost Analysis Branch at Andrews AFB MD where she applies her skills at revamping the costing of interservice agreements. Her analysis acknowledged over $9.7 million for the support Andrews AFB provides its tenants as reimbursable. SSgt Clark analyzed a FASCAP proposal for a diagnostic engine analyzer for the transportation squadron. The original FASCAP submission reflected a life cycle savings of $50,545. The life cycle savings increased 130 percent as a result of her recommendations. Based on this, the proposal was approved, giving the requesting agency a tool to increase vehicle responsiveness to senior national leaders, sustaining Andrews' image of providing top-rate service. As a result of her dedication and accomplishments, SSgt Clark has been awarded the Air Force Commendation Medal with two oak leaf clusters and the Air Force Achievement Medal.

Comptroller Role in a Base Closure

by Major David W. Johnson

A
PMCS PAPER

Fiscal Year 1990 was a traumatic year for the Department of Defense. Secretary of Defense, Dick Cheney, in a news conference stated: *the changes in the nature of the threat around the world and the realities of the budget mean that our defense budgets are going to be leaner in the years ahead.* Another facet of this changing environment is the cold, hard reality that extensive base closings will be a fact of life in the coming years. Any base faced with an eventual closing knows that it entails not only the transition of personnel, systems and equipment but the preparation of the existing infrastructure for conversion to caretaker status or sale to municipality or commercial concern. This transition phase involves the consumption of resources which will deviate significantly from historical trends. In order for this phase to be smooth and orderly without wasteful inefficiencies much planning is involved. The major players during base closures are obviously the logistician and civil engineer, but as the primary advisor to the commander for financial management the Comptroller can and should play a vital role in the ultimate closure.

Our history of base closures is not an extensive one. Not since the end of the Southeast Asia conflict has the Air Force been involved in base closure actions. More recently, the deactivation of the Ground Launched Cruise Missile **(GLCM)** system due to the Intermediate Range Nuclear Missile Treaty (INF) has provided the most recent experience. Most of the GLCM bases were not main operating bases and as such don't offer the experience needed to provide a full range of lessons learned for base closure. Comiso Air Station, Sicily, is in the middle of mission drawdown with final mission deactivation to occur around the third quarter of FY 1991. As of this writing no follow-on mission has been identified for Comiso, so drawdown planning is being conducted concurrently with base closure action. Comiso was a self contained installation with a complete infrastructure except for airstrip and associated hangers and aircraft maintenance facilities.

This article draws on actual situations and planning actions experienced during Comiso's drawdown operation. There are three distinct areas being addressed: first, the process of estimating the installation's final capital budget; second, the organizational changes that will occur and the resulting management challenges; and third, other Comptroller responsibilities in a base closure.

Capital Budgeting

This will be a busy and important time for the budget office. The budget officer and analysts must have a good working knowledge of the base program and the ramifications of reduced operating requirements. Now is not the time to be faced with turnover in that branch.

Financial Plan Preparation:

For a fully operational base, history is a good predictor of future requirements. However, during mission drawdown you can count on disregarding historical levels of expenditures. Budget estimates will have to incorporate bottom-up estimating based on the most accurate knowledge of actual resources required to get the job done. Don't let anyone kid you into thinking that resource requirements automatically go down when the mission goes away.

In developing funding estimates, the goal is to become as self-sustaining as possible. For example, if the installation is dependent upon supplies of resources that have a lead time of 6 months then careful planning is needed to make sure the pipeline is cut off at the right time to prevent either overlap or a premature cutoff of materiel. This situation is going to be felt primarily in the consumption of supplies. As with most bases, the purchase of supplies is predominately from the Stock Fund which is not always the most expedient source nor is it the most predictable in terms of delivery times. Stock fund management will require much attention and close cooperation between the Comptroller and base supply. At Comiso for instance, it was not uncommon for supplies and equipment to be on order for over a year. In a base closure environment this is unacceptable for the reason that funds are obligated at the time of order, tying up obligation authority without having use of the material required. At some point in time purchases from the Stock Fund will have to be curtailed or even eliminated to avoid supplies and equipment being caught in the pipeline. The remedy in this situation is to increase the use of local purchase or obtain supplies and equipment from the designated support base. Even though the stock fund manager would scoff at the idea of increasing local purchase requirements, it satisfies the goal that I mentioned earlier—closing down the cycle of supplies/consumer into a small circle. This decision should be made early in the drawdown phase with the approval of the MAJCOM staff. Keep in mind that an increase in local purchase requirements will add a new workload on the contracting office. I will now address areas having fluctuating requirements during transition.

Civilian Payroll:

Working the personnel issues should start approximately a year prior to the base closure date. Pay careful attention to the calculation of how many authorizations are needed to do the mission throughout the drawdown phase. Your MAJCOM manpower directorate, in coordination with each

functional area, will approve and put into very solid concrete your time-phased manpower requirements through closure. It is very difficult to revise this manpower document once it is blessed; so put some effort into its development.

You will be involved in determining the amount of civilian pay needed to get through drawdown. Civilian payroll represents a sizeable portion of your local Operation and Maintenance **(O&M)** dollars. Like the military manpower process, civilian authorizations are constrained by your headquarters and will drive the amount of civilian pay you ultimately receive. Here, close coordination with your chief of civilian personnel is paramount. The Civilian Personnel Office will also be preparing a parallel personnel drawdown plan. Careful planning is required here too, because you will only be authorized enough work years that have been agreed to in advance. Any civilian work years required in excess of received funding will ultimately come out of the other base operating support funding. Two additional areas that will require your attention are civilian PCS costs for those positions authorized to receive the entitlement and severance pay for those employees not accepting positions at other installations and ultimately terminated. For overseas locations, you must be cognizant of the rules concerning local national employees. In the event you need to hire local nationals to fill the void left by departing U.S. civilians, keep in mind that the work year cost can, in some cases, be much higher. In many countries severance pay is accrued on an annual basis and remains unliquidated until needed. Depending on how long the local national employee has worked, you will be obligating several fund cites including the venerable "M" account. So this situation may not require the entire amount out of new obligation authority. Learn the local country rules and plan ahead.

Installation Support Costs:

This category of costs includes real property maintenance, communications and base operating support. On a typical base the Base Civil Engineer **(BCE)** consumes the lion's share of the operating and maintenance budget. Requirements in this area will change dramatically. Even though facility projects are centrally approved and funded, that doesn't preclude its existence in the final years of the base. This is where a heated battle can take place, during the financial committee meeting as well as the facility utilization board committee which are essentially the same board. Logically, facility projects should essentially go away during this time unless absolutely mission essential. Careful review and disposition are necessary for any remaining projects. Other requirements that may change are custodial services and refuse collection. As building occupants begin to dwindle, the need for these services will commensurately decrease. A dialogue with the contracting office can alleviate any confusion in this area. Early contract planning should occur during this period to allow changes to the levels of service required. Even though custodial contracts are obligated up front, don't tie up obligations against the contract if it is sure to fall out.

Communications:

Communications requirements can often be a sizeable portion of your base O&M budget. This area is traditionally funded in two operating budgets, the mission-related communication and the base wide operating budget which accounts for general purpose communication to support the installation. The base wide communication area also covers the Class B phone system which supports commercial telephone support to base residents. This is the area I will concentrate on primarily because of the difficulty involved when drawing down the base. Operating the base phone system in an overseas environment is difficult for two reasons. First, it is a reimbursable program in that the base pays the toll charges and then attempts to collect reimbursements from the phone users. Second, when Class B telephone systems were installed special accounting methods were required. At Comiso we didn't realize the complications that would ensue. Suffice to say the billing process is slow. Normally, the time involved from when the call is made until a collection is received can be as much as 5 months. As the base begins to drawdown and personnel begin to leave, accounting for toll charges becomes increasingly difficult. Extensive coordination is required between the communication branch who operates the system, the end user who incurs the charges and the commercial services branch of Accounting and Finance who collects the reimbursement. Unless attention is given in this area, the base O&M account can be required to absorb these charges. Ideally, the communications branch should set a target date after which the Class B phone system should resort back to the process whereby customers make long distance calls only from designated phones on a pay-as-you-call basis. Even though this can cause some morale discomforts for the remaining personnel, it will save many manhours for your accounting section.

I've discussed several areas where funding will feel the impact of uncharacteristic requirements. After the base financial plan is signed, sealed and delivered, the Comptroller can concentrate on managing the organization during the transition periods.

Organizational Changes

Personnel:

You can expect to lose a sizeable portion of your manpower when the base is within a year of actual base closure. Obviously, accounting and finance will take the largest percentage cut, primarily due to the deactivation of the AFO and the conversion to Disbursing Agent **(DA).** Since it is the most complicated, this area will be discussed later. The budget and cost branches will go minimum manning but their taskings will remain the most flexible during drawdown. The time-phased manpower requirement is normally completed much earlier than the planning effort to determine actual workload. Since these get locked in early don't commit to manpower reductions that you will regret.

Accounting and Finance Office Deactivation:

The duties and responsibilities of the AFO will experience →

the most traumatic change in mission throughout the drawdown period. It is this area that requires the most attention. The first step in planning for a smooth transition from full AFO to a disbursing agent is to decide on two important considerations, time and place. Both are MAJCOM decisions; however, the timing of conversion to disbursing agent can be influenced by base Comptroller involvement. Two factors must be considered when establishing the conversion date. First, the MAJCOM will have already established a mission deactivation date and it is then up to the wing commander to determine the actual date for closing the base. This decision is based primarily on the logistician's estimate of the amount of time necessary to pack up remaining stocks and transport it to a gaining base. Second, as a major user of the host base computer, the AFO deactivation will undoubtedly be driven by the scheduled deactivation of that computer. Finally, the optimum time should occur at the end of the fiscal year.

AFO deactivation/closure procedures are prescribed in a host of pertinent Air Force manuals and regulations. They provide general information on the tasks that need to be accomplished to deactivate. However, they fall short in providing detailed instructions and the timing of actions that must take place. The Air Force Accounting and Finance Center has developed an excellent checklist that spells out in some detail the steps necessary to deactivate.

Disposition of Records:

If you have ever wandered through an accounts control, materiel or commercial services section, you'll quickly be amazed by the sheer volume of computer listings and documents. Deciding what records to transfer can itself be a confusing process. If there is any doubt whatsoever, then ship it. Make sure you have sufficient amounts of packing material and consider contracting for a courier service that is dedicated to the transfer of accounting records to the host AFO.

Unit Morale:

Morale becomes a very important factor in any base closure environment. Unit activities should complement and in some cases augment MWR activities already in place. Extracurricular activities should be numerous and include all of your personnel. The overriding factor is that as the facilities and program begin to draw down, that members do not have the perception the Air Force is neglecting them.

Other Comptroller Challenges

Bad Checks:

Bases closing experience an increase in bad checks on base in virtually all activities. Know the normal losses that are being incurred so that it will be known promptly when the number or amount of bad checks begin to increase. Limit the size of each check below previous maximum and arrange for all activities accepting checks to exchange the names of offenders. Reinforce and make very clear the policy of not accepting checks from persons having multiple bad checks. Don't hesitate to process deductions in effecting collections. Process **DD Form 139** collection actions quickly preferably before the member clears the base. Even though it is standard procedure to clear through Accounting and Finance, out-processing procedures are often rushed when the base draws down rapidly. Also, terminate check cashing privileges in all but one activity far enough in advance to determine if the check will clear prior to the member's departure.

Comptroller Drawdown Action Plan:

History is a wonderful reminder of the need to formulate a plan of action if a large project is to succeed. The base will in all likelihood prepare an overall drawdown/base closure outlining in general terms the roles and responsibilities of each functional area on base. The Comptroller should simultaneously prepare an action plan that specifies in sufficient detail the step-by-step actions required and the start dates for each action. This plan should be fully integrated with the base closure plan. Build enough flexibility into your plan to compensate for any unwanted surprises.

Banking Services on Air Force Installations:

Every base will undoubtedly have either a military contracted bank or a credit union that provides commercial type financial services to organizations and the general population. Air Force regulations provide guidance to the base Comptroller concerning the closure of these institutions in the event of a base closure. The Comptroller is responsible for planning and orchestrating these actions in such a manner that services to the base are not disrupted. The financial institutions will also have their own drawdown lines to adhere to. Early coordination with the local branch manager can overcome a lot of the trauma associated with this institution. Ideally, we would want them to keep their doors open until the last unit left the base. However, we know that will not happen. As customers depart so does the bank's source of revenue. The bank or credit union home office will most likely want to close their doors when its revenues can no longer cover its cost of operation. Discussions with headquarters can be beneficial in working out the optimum time to close the financial institutions. The government will be well served by increasing the level of logistics support provided in order to keep the doors open. Once a closure date is established it will be up to the accounting and finance office to pick up the requirement to provide financial services, such as check cashing. At CONUS bases this is not as big of a problem as overseas. Operational cash needed by the AFO can be obtained from an off-base bank. Personal banking services can also be shifted to an off-base bank as well, providing one exists. The Air Force has an obligation to its members to continue providing financial services. The AFO should be prepared to become a check cashing facility. Our experience of being the base bank at Comiso Air Station has provided valuable lessons learned. First, check cashing policies will have to be adopted. Second, cash requirements will have to be determined and be incorporated into the operating agreement of the off-base bank that picks up the AFO's business. Thus, you can expect the workload of the paying and collecting section to increase quite a bit. An

important consideration will be to provide adequate support to the base population who had personal accounts in the bank or credit union. Personal financial management is an important aspect of the members' life and we owe it to them to minimize the disruption caused by their bank closing its doors. Be prepared to work with the Family Support Center or provide financial counseling services to affected members. As members cancel their direct deposit to the local bank or credit union there will be a tendency for many to receive their pay in check form. This goes against the grain of the financial management we preach. Check payments create additional workload and should be discouraged if at all possible.

Report of Survey Program:

The Report of Survey **(ROS)** program falls into the purview of the Comptroller to administer. Even during normal operations this program can be an administrative burden, but during a base closure the headaches will multiply. However, don't expect to be relieved of performing reports of survey. Losses will come in two primary categories—accountable equipment that is discovered lost and damage to military family housing. As the drawdown nears, the supply squadron will begin a thorough (100 percent) inventory of organizational accounts. Equipment that has been misplaced during the life of the account will finally be discovered missing. The investigation will have to be thorough and expedient if you want to avoid having this become a time-consuming process. The Comptroller should take the lead by providing supply custodians a refresher course on the report of survey process.

Cost Branch Programs:

Even though manning in the Cost Branch will reduce as the base closure nears, there will be other activities to utilize its capabilities. First, make an assessment of the existing workload and propose elimination of non-mission essential activities. There are several study areas that can be undertaken to provide valuable management assistance to the installation commander. Some suggestions are: analysis of transportation requirement to ship supplies and equipment, estimating caretaker costs, analysis of packing and crating requirements and real property valuations in the event the base is ultimately transferred to a private or public enterprise.

Host Tenant and Inter-Service Support Agreements:

There are few bases that can exist entirely free of support *from* other funded activities and provide support *to* other activities. Support agreements are often entered into between Air Force and non-Air Force activities and specify the type and level of support being provided. These agreements have important consideration for financial managers, in that they provide us with estimates of reimbursable budget authority and billing and payment procedures. Support provided and received will change dramatically during this period. Even during normal operation support agreements can get muddled if not constantly reviewed and updated. Before entering into the drawdown period the Cost Branch should make an extensive review and, in conjunction with the installation support agreement monitor, establish a full coordination process with all affected parties.

Conclusion

The financial management environment gets very busy during a base closure. Proper planning and coordination must take place early in the base closure process, so that the entire transition period is free from confusion and inefficiency. The rapid turnover of key personnel creates serious voids in the Comptroller's ability to fulfill his or her mission. Accurate budget estimating is crucial for securing the funding to perform the additional workload. Your final year budget will be critical. Given the fiscal environment we are currently faced with, this is not the time to be unprepared. In order to avoid non-programmatic cuts to your budget, sound well thought-out justification will be needed to convince your higher headquarters of your true needs. Accurate accounting for financial resources is not waived during base closure. The transfer of accounting records to a central depository should be well planned, complete, and executed so as not to be an administrative burden. Comptroller personnel management will become hectic and must not be overlooked. Workloads will be sporadic and morale problems will be commonplace.

The base Comptroller should establish a good communication channel with the MAJCOM staff. A base drawdown plan should be prepared in sufficient detail to give personnel clear and concise instructions. This plan should have the approval of both the installation senior leadership and the MAJCOM staff. Plan early for your manpower requirements, because once they are locked in it becomes almost impossible to revise. Keep morale high through the use of social activities and a displayed concern for both the careers and personal life of the members in your organization. The closure of a full operating base is a monumental task of securing real property, transfer of materiel and movement of personnel. It requires the concentrated efforts of all functional areas on base. The Comptroller should establish a detailed base closure checklist to accomplish all required actions. This checklist should mesh with the general base drawdown plan. The Comptroller's deactivation plan should address all aspects and address specific items to be performed by each comptroller branch.



Maj Johnson is Comptroller of the 487th Tactical Missile Wing, Comiso Air Station, Italy. He holds a bachelor's degree in finance from Virginia Tech and a master's degree in business administration from the University of Phoenix. In addition, he completed STTC in 1984 and PMCS in 1990. Prior to his present assignment, he was Chief, Comptroller Plans & Programs, HQ AFLC, Wright-Patterson AFB OH, and a Budget/Cost Analyst at the Air Force Accounting & Finance Center, Denver CO. Maj Johnson is also a member of the Aviation Chapter of the American Society of Military Comptrollers.

DEPUTY ASSISTANT SECRETARY (ACCOUNTING, FINANCE AND BANKING)



Mr C.R. Hovell

Mr C. Ronald Hovell
ACTING DEPUTY ASSISTANT SECRETARY
SAF/FMA 4D160
AV 227-9578

Deputy for Accounting
Deputy—**Maj Gen C.D. Metcalf**
SAF/FMAA Denver CO
AV 927-7461

Commander, Air Force Accounting & Finance Center
See chart on the following page— ***Page 13***

Security Assistance Accounting Center
Asst Dir (DSAA)—Mr James McQuality
Denver CO
AV 926-4751

Deputy for Policy and Banking
Acting Deputy—**Mr Robert W. Zook**
SAF/FMAB 4D160
AV 227-9578

Asst for Audit Liaison & Follow-Up
Assistant—Mr Joe A. Roj
SAF/FMABA 4C228
AV 227-6051

Asst for Banking & Financial Services
Acting Assistant—Mr A. Clair Ralph
SAF/FMABB 4D166
AV 227-6410

Assistant for Policy & Procedures
Assistant—Mr A. Clair Ralph
SAF/FMABC 4D166
AV 227-6410

Assistant for Budget Policies
Assistant—Mr Robert Garvey
SAF/FMABD 4D150
AV 225-4595

Deputy for Fiscal Control
Deputy—**Mr Robert W. Zook**
SAF/FMAF 4D160
AV 227-9578

Assistant for Special Programs
Assistant—Mr Neill Bassford
SAF/FMAFB 5C132
AV 224-1283

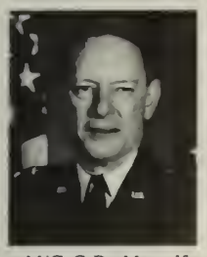
Assistant for Fiscal Control
Assistant—Mr Zack Gaddy
SAF/FMAFC 4D164
AV 227-2288

Assistant for Revolving Funds
Assistant—Mr Arthur S. Kramer
SAF/FMAFF 5C110
AV 224-3803

Formation of the **DMRD 912** consolidation core group has drawn several people from the SAF/FMAB staff on extended detail. **Mr Gary Amlin, Mr David Harris, Mr Don Mitchell** and **Mrs Carol Swinehart** have relocated to Crystal City to join other Service and OSD representatives to form the initial consolidation staff.

In the interim, in addition to their regular duties **Mr Robert Zook** has been appointed Acting Deputy for Policy and Banking, and **Mr A. Clair Ralph** has been designated Acting Assistant for Banking and Financial Services.

AIR FORCE ACCOUNTING AND FINANCE CENTER



M/G C.D. Metcalf

Maj Gen Charles D. Metcalf
Commander, AFAFC & Deputy for Accounting
AFAFC/CC AV 926-7461 Denver CO

Mr Bernard A. Gardetto, Jr
Assistant Deputy for Accounting
AV 926-7463



Mr B.A. Gardetto, Jr

Staff Judge Advocate
Director—**Col R. Abbott**
AFAFC/JA
AV 926-7514

Public Affairs
Director—**Maj S. Re**
AFAFC/PA
AV 926-7741

Plans and Systems
Director—**Mr J. Coleman**
AFAFC/XS
AV 926-7181

Comptroller Support
Director—**Col J.E. Alsobrook**
AFAFC/CW
AV 926-4881

Comptroller
Director—**Maj M.G. Hilliard**
AFAFC/AC
AV 926-7626

Management Services
Director—**Mr E. Mankey**
AFAFC/MG
AV 926-7545

Program Management
Director—**Col L. Buxton**
AFAFC/PM
AV 926-4655

Information Management
Acting Director—**Mrs W. Grebe**
AFAFC/IM
AV 926-7548

Communications—Computer Systems
Director—**Col R. Scheibel**
AFAFC/SC
AV 926-7957

Accounting Operations
Director—**Col L. McVay**
AFAFC/TC
AV 926-7748

Network Operations
Acting Director—**Mr R. Black**
AFAFC/DO
AV 926-3591

Settlement and Adjudication
Director—**Mr W. Honas**
AFAFC/AJ
AV 926-4787

Military Pay Operations
Director—**Col R. Swenka**
AFAFC/MP
AV 926-7112

Civilian Pay
Director—**Mr G. Raisio**
AFAFC/CP
AV 926-5282

Retired Pay Operations
Director—**Col J. Patton**
AFAFC/RP
AV 926-7011

Security Assistance Accounting Center
Director—**Mr J. McQuality**
AFAFC/FS
AV 926-4751

DEPUTY ASSISTANT SECRETARY (BUDGET)



M/G G.W. Larson

Maj Gen G.W. Larson, Jr
Deputy Assistant Secretary (Budget)
SAF/FMB AV 225-1875 4D131

Mr J.W. Beach
Deputy for Budget
SAF/FMB AV 225-1877 4D131



Mr J.W. Beach

Directorate of Budget Investment

Director—**Mr R.D. Stuart**
Dep Dir—**Col P.D. Huegel**
SAF/FMBI 4D132
AV 225-9737

Assistant for Aircraft Procurement

Assistant—Col J.R. Tarascio
SAF/FMBIA 5C129
AV 224-5701

Assistant for Military Construction

Assistant—Ms M. Maust
SAF/FMBIC 5D110
AV 227-1724

Assistant for RDT&E

Assistant—Ms L.J. Copenhaver
SAF/FMBID 5C129
AV 224-4641

Assistant for Program Control & Integ.

Assistant—(Vacant)
SAF/FMBIM 5C116
AV 224-4994

Assistant for Other Systems

Assistant—Col M.G. Cunningham
SAF/FMBIO 5C129
AV 224-4600

Directorate of Budget Operations

Director—**Brig Gen J.L. Finan**
SAF/FMBO AV 227-0627 4D120
Dep Dir—**Ms C.B. Sparks**
SAF/FMBO AV 227-0628 4D120

Assistant for Integration Management

Assistant—Col G. Gallimore
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Assistant for Mission Operations

Assistant—Col B.L. Haas
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AV 224-3801

Assistant for Support Operations

Assistant—Ms D. Vaughn
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Assistant for Military/Civilian Personnel

Assistant—Col (S) L. Clark
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Directorate of Budget Management & Execution

Director—**Col C.G. Bridges**
SAF/FMBM AV 225-6128
Dep Dir—**(Vacant)**
SAF/FMBM AV 227-5627 4D120

Assistant for Budget Programs

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Assistant for Security Assistance

Assistant—Mr J.W. Epply
SAF/FMBMS 4D223
AV 225-3980

Assistant for Budget Execution Control

Assistant—Mr G.G. Gallagher
SAF/FMBMC 5D110
AV 225-4938

Assistant for Information Management

Assistant—Mr D. Bryson
SAF/FMBMA 5D110
AV 224-4411

DEPUTY ASSISTANT SECRETARY (COST AND ECONOMICS)



Mr L.T. Baseman

Mr LeRoy T. Baseman
DEPUTY ASSISTANT SECRETARY
SAF/FMC 4D159
AV 227-5311

Deputy for Economics & Business Management
Col Russell T. Reston
SAF/FMCE 4D167
AV 225-5220

Assistant for Economics
Lt Col Robert L. Waller
SAF/FMCEE 4D167
AV 225-3621

Assistant for Business Management
LTC William F. Bowlin
SAF/FMCEB 4D167
AV 225-4730

Assistant for Field Support
Maj Robert H. Lamontagne
SAF/FMCEF 4D167
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Deputy for Cost Analysis & Commander, AF Cost Center
Col Ronald S. Bowen
SAF/FMCC AV 227-5311 4D159
AFCSTC/CC AV 286-5837 Arl VA

Acquisition Division
Mr John Dorsett
SAF/FMCCC AV 227-0734 4D178
AFCSTC/AD Arl VA

Operating & Support Division
Col (S) Sherry Sims *(Actg)*
AFCSTC/OS Arl VA
AV 286-5851

Resource Management Division
LTC Gregory A. Clark
AFCSTC/IS Arl VA
AV 286-5840

MWR Oversight Office
Col Richard J. Eyermann
AFCSTC/MW Randolph AFB
AV *(To Be Determined)* *(OL)*

In the October 1989 issue, we presented quite a different organization. Then, as now, we were proud of the Air Force Cost Center's progress in becoming the center for cost excellence. To accentuate this excellence, the center had just moved into new office space in Crystal City, Arlington, Virginia. Since then, we have merged the Weapon System costers within the Cost Center with the Cost Programs Office in the Pentagon; this accomplished a more responsive organization to the Air Force Board Structure. In addition, we now have the charter for MWR financial oversight. As you can see, the Operating Location **(OL)** located at Randolph AFB TX has already been approved.

DEPUTY ASSISTANT SECRETARY (PLANS, SYSTEMS, AND ANALYSIS)



Mr J.J. Nethery

Mr John J. Nethery
DEPUTY ASSISTANT SECRETARY
SAF/FMP AV 227-2905 5E989

Secretary—Ms Debbie Oakes
CCCMP Exec Agent—Mr Vaughn Schlunz

Director of Policy Development and Analysis

Director—**Col Joe Scheimer**
SAF/FMPA 5E989
AV 227-2905

Mr Chuck Bennett
LTC Pete Romanoff
LTC Bruce White
Ms Olga Crerar

Assistant for Comptroller Support

Assistant—**Col (S) Glenn Zauber**
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LTC Steve Redfield
Maj Don Gerhart
Ms Pat Tyler
Ms Claire Claysmith
Ms Norma Salch
Ms Annette Jackson

Director of Technology and Plans

Director—**Mr Dave Hinton**
SAF/FMPS 4D138
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Mr Jake Baker
Mr John Chapman
Ms Carole Gordon
Ms Lynette Brown

The **Deputy Assistant Secretary (Plans, Systems, and Analysis)** supports the Secretary and Assistant Secretary of the Air Force with mission area program analysis and evaluation, and manages SAF/FM activities associated with long-range and strategic planning, comptroller support, and financial information systems planning. It also supports the Comptroller Civilian Career Management Program **(CCCMP)** Policy Council by developing plans, overseeing implementation of programs, and advising the Policy Council on issues affecting the CCCMP. The following paragraphs highlight the functions of the three organizations responsible for this overall activity.

Director of Policy Development and Analysis (SAF/FMPA)

This office provides policy and program analysis support to the Secretary, the Under Secretary, and the Assistant Secretaries and provides a quick reaction assessment capability. It is responsible for the development and analysis of resource strategies for near- and long-term financial forecasts and provides advice on Air Force policies and actions with respect to mission area requirements, tradeoffs, and priorities, including PPBS issues and weapon system program alternatives. This office serves as a bridge between the Secretariat and Air Staff on PPBS and program development matters through its participation on the Air Force Board Structure.

Assistant for Comptroller Support (SAF/FMPC)

This office, along with assistance from AFAFC/CWX, supports the Air Force financial management community in the areas of wartime planning, long-range and strategic planning of SAF/FM resources, training/education, personnel development, and the awards program. This organization serves as the bridge between the Secretariat and the field comptroller communities for the above activities, as well as organizational planning and manpower management. Other key activities include office of primary responsibility **(OPR)** for Comptroller Executive Sessions, Secretariat for the Master Planning Board, and the publication of *The Air Force Comptroller* magazine.

The Director of Technology and Plans (SAF/FMPS)

This office manages Air Force financial systems, planning, explores the use of new technology, and rigorously pursues prototypes and applications of "expert systems" which are receiving wide attention in industry. In addition, this office is responsible for reviewing, validating, and approving the architecture for all Air Force information systems which impact financial management.

Comptroller Civilian Career Management Program

PALACE Team Support Members

Program Director

Mr Harold E. Park: BS, Business Admin, Northeastern State University. Functional Background: Accounting and Finance, Budget, and Cost.



Executive Agent



Mr Vaughn E. Schlunz: MS, Business Management, Troy State University, AL; BS, California State University. Functional Background: Audit, and Public Accounting.

Chief, Training & Development



Mr Jim H. Chapman: BS, Accounting, Phillips University. Functional Background: Budget, and Program Management.

Chief, Referral & Recruitment



Mr Ronald E. Sheppard: BA, History, University of Texas. Civilian Personnel Background: Position Classification, Employee Development, Staffing, Program Evaluation, and Career Program Administration.

Chief, Total Person Score



Ms Mary Jean Johnson: BA, Mathematics, University of Florida; MS, Business Admin, University of Northern Colorado; CPA. Functional Background: Accounting and Finance, and Cost.

PEP/Position Support



Mr Michael W. Eaton: MS, Systems Management, St Mary's University; BS, Statistics, Oklahoma State University. Functional Background: Cost Analysis, Management Analysis, and Accounting qualified.

Program Effectiveness Support



Mr John F.Gonzales: BBA, Business Administration, Southwest Texas State University. Functional Background: Accounting and Finance, and Audit.

Data Automation Support



Mr William A. Ormond: BS, Business Administration, University of Nebraska. Functional Background: Accounting and Finance.

Accounting & Finance Support



Ms Peggy D. Guttierrez: BS, Accounting, Niagara University. Functional Background: Accounting.

Budget Support



Mr Kermit Fritz: BBA, Accounting, Southwest Texas State University. Functional Background: Accounting and Finance, and Budget.

Cost Support



Ms Karen R. Johnson: AA, Liberal Arts, Montgomery College. Functional Background: Program Analysis, Budget, and Cost.

Audit Support



(Vacant)

To Contact Program Director or Support Members:

AFCMPC/DPCMA
Randolph AFB TX 78150-5000
Autovon 487-6450

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Washington DC 20330-1000
Autovon 227-2905

THE AUDITOR GENERAL



Mr J.W. Boddie

Mr J.W. Boddie, THE AUDITOR GENERAL—876-4071

B/G G.E. Hahn, DEPUTY AUDITOR GENERAL—876-7841



B/G G.E. Hahn
(Norton)



Mr J.R. Lonon (Actg)
(Pentagon)
227-6281
Associate Auditor General



Mr K.E. Seifert
(Norton)
876-6667
Operations



Col S.K. Burrell
(Norton)
876-5729
Resource Management



Mr J.R. Crawford
(Wright-Patterson)
787-6355
Acquisition/ Logistics Audits



Mr R.L. Baugh
(Norton)
876-6095
Financial/Support Audits



Mr J.W. Dorris
(Norton)
876-4332
Field Activities

Staff Directorates — **Line Directorates**

MAJCOM AFAA Representatives

AFCC	G.L. Chalcraft Jr	576-6875
AFLC	E.J. Scott	787-5439
AFSC	J.R. Speer	858-3162
ATC	R. Guajardo	487-6778
AU	J.J. Esposito	875-2469
ESC	R. Gaujardo	487-6778
MAC	G.L. Chalcraft Jr	576-6875
PACAF	LTC C.F. Latzke	449-9991
SAC	Col J.S. Hall	271-2864
AFSPACECOM	LTC T.W. Chambers	692-7291
TAC	Col (S) T.V. Wittman	574-7234
USAFE	Col W.H. Fowler	480-6963

SOA/DRU AFAA Representatives

AFAFC	D.C. Funk	926-7445
AFCOMS	R. Guajardo	487-6778
AFESC	B.J. Hudgins	872-3148
AFIA	J.R. Speer	858-6444
AFOSI	J.R. Speer	858-6444
AFOTEC	P.C. Rolfe	244-2585
AFRES	LTC R.E. Niesen	468-2806
AFNEWS	L.E. Williams	945-8614
AFTAC	M.L. Simmons	854-7315
ARPC	D.C. Funk	926-7445
NGB	J.R. Speer	858-6444
USAFA	LTC T.W. Chambers	692-7291

Planning Air Force Audits During These Turbulent Times

Last April, the Under Secretary of the Air Force, the Honorable Anne Foreman, and I reviewed and approved the initial selection of individual topics for the Air Force Audit Agency's **(AFAA's)** Fiscal Year 1991 audit plan. This followed 7 months of extensive work to identify, through discussions with Air Force managers and internal AFAA research efforts, those critical issues confronting the Air Force today. As you are aware, we do not have the resources required to satisfy all audit needs. However, I believe that our FY 1991 audit plan equitably allocates available resources to provide a balanced audit program focused on issues of primary importance to Air Force management.

Our overall plan was developed with special emphasis and consideration of the changing environment in which the Air Force is expected to operate. The impacts of Defense Management Review **(DMR)** initiatives, force structure changes, budget revisions, and other factors, such as the rapidly changing East-West relationship, were all considered during development of our audit plan. Also, we devoted considerable time in coordinating our planned efforts with other audit, inspection, and investigative agencies to help preclude duplication and minimize overlap in subject coverage.

The AFAA is committed to remaining responsive to changes in Air Force priorities. Therefore, specific audits addressed in our plan may change depending on the circumstances within the Air Force as our plan is implemented. For example, consolidation of the service commissaries into a Defense Agency will likely result in dropping our planned audit of commissary troop issue operations. On the other hand, many of our planned audits are directly related to the Air Force's changing environment. Examples include our planned review of major accounting and financial system modifications resulting from DMR Decision No. 904C—*Stock Funding of Depot Level Reparables* (planned project number 1265312), and our evaluation of AFLC and AFSC actions to implement DMR Decision 925—*Corporate Information Management* (planned project number 1196611).

Like most financial managers, you are probably keeping up with the proposed/pending changes, resulting from these turbulent times, and how they may impact you. Perhaps you also have an interest in being aware of our planned audits and how we as Air Force auditors are responding to the changing environment. If so, copies of the AFAA FY 1991 audit plan have been provided to major Secretariat and Air Staff elements, and all MAJCOM audit focal points. Should you have any questions, suggestions, or desire additional information regarding our plan, please contact Mr Kenneth E. Seifert, Assistant Auditor General (Operations).



NOTES FROM THE:

Chief for Enlisted Matters

by CMSgt Ruall L. Sewell Autovon 224-5437

Annual Stockholders' Report

This time I will try to give you the health report of the Comptroller community by answering some of the questions you ask me when I visit your bases. I will do this through a Q & A process.

Question: The latest military-to-civilian conversion exercise which identified slots to be converted through FY 92—is that it? Do we have a proper mix now?
Answer: *No! The mix will continue to evolve as the Air Force force structure changes.*

Question: The new high year tenure **(HYT)** program eliminated some folks earlier than planned—how many?
Answer: *90 senior NCOs.*

Question: Will the new HYT program increase my chances for promotion?
Answer: *No. The force structure reductions will more than likely offset any increase as a result of the new HYT program.*

Question: We are short of manning at our base—any new accessions coming?
Answer: *Very few. Even though the enlisted annual sustainment level is over 500 accessions per year, we only received 98 in FY 90 and we estimate that there will be even fewer in FY 91.*

Question: Anymore reductions coming?
Answer: *We will lose over 900 enlisted slots through the drawdown process in the next several years.*

Question: Are these DMR issues I read about for real?
Answer: *They are.*

Question: Is this drawdown across all enlisted career fields or just support areas?
Answer: *All career fields will experience shortfalls. Support areas usually get a larger cut because we are tougher.*

Closing remarks: Thank you for your questions!

FY 91 Comptroller Senior NCO Focal Points

SAF/FMA	CMS Frank Rago	225-3107
SAF/FMC	CMS Marv Calhoun	225-5220
AFAFC	CMS Conrad Rhodes	926-7465
AFMPC	MSG Nick Stradley	Unlisted
Chief Group	SSG Ricky Zarder	487-6611
AFCC	CMS Ron Curtis	576-5541
AFLC	CMS Jerry Waugh	787-7472
AFSC	CMS Jay Dispirito	858-2231
ATC	CMS Bill Koerner	487-2742
	CMS Bob Howell	487-5232
AU	SMS John Mills	875-7151
ESC	SMS Gene Duffy	945-2268
MAC	CMS Jules Smith	576-5661
PACAF	CMS Tim Byro	449-9823
	CMS Chuck Whittle	449-6944
SAC	CMS Jim Turner	271-4889
	SMS Barry Woosley	271-4346
SPACECMD	CMS Jim Sack	692-3793
TAC	CMS Jim Magnotta	574-5431
	CMS John Rand	574-4848
USAFA	SMS Terry Anderson	259-3160
USAFE	CMS Ric Byington	480-6291
	CMS Gary Cale	480-6463
AFRES	SMS Jim Lapina	468-2464
ANG	SMS Larry Lambert	858-8023

Executive, Administrative or Dual Function Officers		
SAF/FME	Col (S) J.C. Wolfe	225-9134
SAF/FMA	CMSgt F.A. Rago	227-9578
SAF/FMB	Maj V. Kelly	225-1875
SAF/FMC	LTC L.D. Munz	227-5313
SAF/FMM	Ms B. Dudka	225-2635
AFCC	Capt F.L. Bellamy	576-5989
AFLC	Capt R. Carver	787-2443
AFSC	MSgt R. Burris	858-3906
AFSOC	None	
ATC	SMSgt R.D. Venske	487-2161
AU	Capt W.W. Goss Jr	875-5633
ESC	TSgt H.B. York	945-2866
MAC	Capt S.F. Schaefer	576-3337
PACAF	Capt C.L. Cox	449-9823
SAC	Capt H.E. Mahoney	271-2220
AFSPACECOM	Capt A.W. Peaden	692-3792
TAC	Maj (S) N.A. Hornung	574-3112
USAFE	Maj M.C. Roock	480-6437
AFAA	Maj R.E. Spath	876-4071
AFAFC	Capt M. Testoni	926-7465

SECRET
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Assistant S
Financial Manage

Assistant Secretary
Military Assistant
Exec for Enlisted Mat

Management Systems Deputy (SAF/FMM)
Deputy Mr A. E. Fitzgerald 227-7832

Principal Deputy Assistant Secretary of the Air Force, Financial Management *(Financial Management)* (SAF/FM) (FM)
Principal Deputy Mr C.R. Hovell 227-4464
Executive Maj S.J. Peters 227-5065

Deputy Assistant Secretary (Plans, Systems, and Analysis) (SAF/FMP)
Dep Asst Secy Mr J.J. Nethery 227-2905

Deputy Assistant Secretary (Accounting, Finance and Banking) (SAF/FMA)
Actg Dep Asst Secy Mr C.R. Hovell 227-9578

Deputy Assistant S
(Cost and Econo
(SAF/FMC)
Dep Asst Secy Mr L.T. Bas

MAJCOMs	*Comptroller*		*Dep/Assoc/Asst Comptroller*		*Plans Function Officer*	
AFCC	Col J.L. Laird	576-5989	P. Jones	576-5989	Capt F.L. Bellamy	576-
AFLC	B/Gen M.L. Haines	787-6781	J.E. Lang	787-6782	(Vacant)	
AFSC	B/Gen J.M. Nauseef	858-5326	Col A.A. Zaleski/A.P. Babbitt	858-5325	Col F.M. Eppler	858-
AFSOC	Col J.P. Morris	579-2292	W.S. Rone	579-2292	None	
ATC	Col E.C. Smith	487-2161	Col J.L. True	487-2161	Maj D.W. Kendall	487-
AU	Col E.W. Wakeham	875-7535	None		Capt W.W. Goss Jr	875-
ESC	Col J.G. Tattini	945-2866	LTC J.A. Thompson	945-2181	D.R. Johnson	945-
MAC	Col A.D. Bunger	576-3337	Col D.R. Samic	576-3337	LTC K.L. Glover	576-
PACAF	Col J.F. Dougherty	449-9850	Col R.E. O'Neill	449-6931	Capt C.L. Cox	449-
SAC	Col J.H. Mechanic	271-4227	Col J. Boney	271-4227	Maj P.H. Davidson	271-
AFSPACECOM	Col E.G. Gunderson	692-3791	Col (S) R.G. Jones	692-2528	Maj D.E. Burnette	692-
TAC	Col C.L. Martin/Col J.A. Campione	574-3112	Col M.G. Hunt	574-3112	Maj E.R. Newcome	574-
USAFE	Col B.P. Prokuski Jr	480-6437	Col T.J. Stubblebine	480-7367	LTC D.L. Rossell	480-
SOAs/DRUs						
AFAA	Capt D. Pellegrino	876-5721	None		J. Bowden	876-
AFAFC	Maj M.G. Hilliard	926-7626	None		L. Conrad (XSL)	926-
AFCOMS	A.J. Coleman	945-8121	F. Blake	945-8121	None	
AFDW	G. Cava	225-6624	Ms L. Sims	225-2572	None	
AFESC	P.C. Christman	523-6421	Z.F. Spitzer	523-6477	None	
AFIA	LTC John J. Jacobus	345-8288	None		MSgt D. Becker	345-
AFISC	B.A. Azores	876-7448	None		None	
AFMPC	Maj M.McGrevey	487-6357	None		Maj M. McGrevey	487-
AFOSI	Col (S) C.L. Bouboulis	297-5579	None		Col (S) C.L. Bouboulis (AC)	297-
AFOTEC	Maj M.T. Wallace	246-5633	None		Capt M.T. Braman (ACC)	246-
AFRES	Col S.D. Porterfield	468-5335	C.O. Bloodworth	468-4940	Capt R.T. Morgan	468-
AFNEWS	W.T. Slick	945-5182	Maj R. Hood	945-6246	Maj R. Hood	945-
AFTAC	Maj (S) M. McKee	854-6944	None		Capt J. Schrock	854-
ARPC	H.J. Landry	926-5104	Maj J. Turner	926-5104	Maj J. Turner (AC)	926-
NGB (Pentagon) (Andrews)	Col A.N. Corea	225-3877	Col T. Sparks Col W. Athas	225-3877 858-8010	Maj J. Metius LTC C.J. Wolf	227- 858-
USAFA	Col F.G. Kennedy Jr	259-2772	Col (S) G.G. Hollinger	259-2770	Capt R.L. Latreille (ACC)	259-

(Autovon/DSN phone numbers used)

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See *Page 18* for the MAJCOM/SOA Air Force Audit Agency Representatives. Base AFAA Representatives are listed under the Key Comptroller Personnel (By Major Commands and Bases)—See *Pages 22 through 31.*

e Air Force, ptroller (SAF/FM)

onley	223-6457
. Marlow	227-1974
L. Sewell	224-5437

COMPTROLLER EXECUTIVE SERVICES (SAF/FME)

Chief	Col (S) J. C. Wolfe	225-9134

Principal Deputy Assistant Secretary of the Air Force, Financial Management *(Resource Management)* (SAF/FM) (RM)

Principal Deputy	Lt Gen L.W. Smith II	227-4774
Executive	Maj G. Sauner	227-5067

Deputy Assistant Secretary (Budget) (SAF/FMB)

)ep Asst Secy	Maj Gen G.W. Larson Jr	225-1875
)ep for Budget	Mr J.W. Beach	225-1877

Assistant for Budget Enactment (SAF/FML)

Assistant	Col J.P. Crumley Jr	224-8110

Morale, Welfare, and Recreation Financial Management Office (FMO)

Chief	Col R.J. Eyermann	AV (TBD)
	(Location: Randolph AFB TX)	

Cost Director		***Accounting & Finance Director***		***Budget Director***	
(Vacant)	576-5541	J.F. McKeon	576-5096	K.O. Harzman	576-6225
Col C.T. Farmer	787-4153	Col C.P. Taylor	787-6436	Col E.C. Olgeaty	787-3272
Col R.P. Daigler	858-5127	Col R.J. Brown	858-2231	Col J.C. Graser	858-2136
Maj (S) J.V. Warner	579-2292	(Vacant)		W.S. Rone	579-2292
Col L.E. Faith	487-3102	Col J.A. Coleman	487-2527	(Vacant)	487-5100
Maj D.J. Suski	875-5535	Maj R.E. Jacksland	875-5358	C.W. Wright	875-5781
Maj S.M. Passarello	945-2348	SMSgt E.T. Duffy	945-2268	LTC J.A. Thompson	945-2181
Col R.G. Christensen	576-2023	Col (S) C.W. Martin	576-4232	Col D.L. Jackson **(O&M)**	576-5226
				Col M.N. Zalocusky **(ASIF)**	576-4648
LTC R.M. Horn	449-1507	Col C.E. Daugherty	449-9228	Col L. Coldiron	449-9852
Col (S) B.E. Peters	271-4346	Col T.C. Ross	271-4761	Col D.H. Owen	271-4140
LTC R.V. Phillips	692-3466	Maj R.L. Graves	692-3728	Col (S) R.G. Jones	692-2528
LTC J.H. Hughes	574-7006	Col G.P. McElroy	574-4871	LTC N.J. Llynde	574-4656
LTC D.C. Ehlers	480-6859	Col C.W. Marsh	480-7260	Col R.K. Shamblin	480-6463
None		None		None	
R. Miles	926-2941	Maj M.G. Hilliard	926-7626	Capt J. Peppers	926-4153
Ms C. Heath	945-6814	Ms G. Myers	945-6145	Ms R. Alexander	945-4831
Capt S. Chavers	223-5259	LTC K.W. Stith	297-4562	K. Payne	225-4610
None		J.A. Troche	523-6435	Z.E. Spitzer	523-6477
MSgt D. Becker	345-8288	MSgt D.W. Lanagan	345-8288	(Vacant)	345-8288
None		None		(Vacant)	876-7448
None		SSgt S. Garcia	487-6358	Ms N. Goodlet	487-6359
Sgt M.E. Stewart	297-5598	Capt J.S. Hurst	297-5580	Capt P.R. Boore	297-5597
Capt M.T. Braman	246-5475	(Vacant)	246-5629	Mrs E.L. Sanchez	246-5623
R.F. Stuewe	468-2390	L.A. Collier	468-3750	C.O. Bloodworth	468-4940
None		MSgt R.L. Dicks	945-6244	MSgt R.E. Altman	945-6244
None		None		Maj (S) N.E. McCormack	854-7212
F. Ratliff	926-4614	None		E.D. Brown	926-4612
LTC C. Shelton	227-3008			LTC A. Zeck	225-6216
		LTC H. Derrick	858-8035	LTC F. Templon	858-8031
Capt R.L. Latreille	259-2317	LTC T.A. Gagnon	259-3160	Col (S) G.G. Hollinger	259-2770

Key Comptroller Personnel

	Base Comptroller		Budget	
		Autovon		Autovon
AIR FORCE COMMUNICATIONS COMMAND				
Andrews AFB MD (RCD)	E. Yankee	858-5744	TSgt F. Dang Dong	858-5744
Gunter AFS AL (CSD)	Maj C. Davis	446-4563	J. Carroll	446-4564
Hickam AFB HI (PCD)	Maj D. Durbin	449-2177	SMSgt R.M. Lee	449-1734
Kapaun AS GE (ECD)	Maj R.C. Leath	489-6215	F. Buechner	489-6207
Langley AFB VA (TCD)	W.D. Barker	574-5925	Capt P. Dragon	574-5926
Offutt AFB NE (SCD)	Maj P.A. McClure	271-5878	Mrs C. Curry	271-3998
Peterson AFB CO (SPCD)	Maj T.W. Gurksnis	692-5660	Ms V. Naber	692-3452
Randolph AFB TX (ATCD)	Maj H. Forestier	487-5074	MSgt B. Stewart	487-5074
Scott AFB IL (ACD)	Maj J. Fish	576-2622	Capt T. Steiber	576-3712
Tinker AFB OK (EID)	LTC W.H. Wright	884-9232	J. Taylor	884-9334
Wright-Patterson AFB OH (LCD)	G. Brooks	787-6074	J. McCarthy	787-6074
AIR FORCE LOGISTICS COMMAND				
Davis-Monthan AFB AZ (AMARC)	Maj (S) D.A. Dolese	361-3808	D.L. Foster	361-3450
Hill AFB UT (OO-ALC)	Col T.A. Fox	458-4667	L.A. Schreiner	458-7171
Kelly AFB TX (SA-ALC)	Col A.N. White	945-4408	K.O. Harzman	945-3011
McClellan AFB CA (SM-ALC)	Col M.E. Thomas	633-6341	J.L. Florence	633-1230
Newark AFB OH (AGMC)	J.W. Glenn	346-7222	S.L. Foran	346-7267
Robins AFB GA (WR-ALC)	Col W.R. Peacock Jr	468-2045	J.L. Smith	468-2395
Tinker AFB OK (OC-ALC)	Col M. Mullen	339-2001	C.R. Young	339-5647
Wright-Patterson AFB OH (2750 ABW)	Col W.J. Ruddell	787-2516	D.I. Moeller	787-7387
AIR FORCE SYSTEMS COMMAND				
Arnold AFS TN (AEDC)	Col C.L. Milhiser	340-4238	G. Welty	340-5606
Brooks AFB TX (HSD)	Col D.E. Douville	240-2802	Maj C. Artis	240-2403
Edwards AFB CA (AFFTC)	Col J.P. Andre'	527-3710	J.L. Dodson	527-2920
Eglin AFB FL (AFDTC)	Col R. Metzger	872-3013	J.R. Corbitt	872-3714
Griffiss AFB NY (RADC)	A.S. Sisti	587-3507	J.E. O'Halloran	587-3509
Hanscom AFB MA (ESD)	Col D.G. Kanter	478-5161	(Vacant)	478-5173
Los Angeles AFS CA (SSD)	Col O.L. Kohut	833-0188	D.M. Schnapp	833-1316
Norton AFB CA (BMO)	Col (S) G. Palumbo	876-6637	LTC C. Praube	876-5455
Wright-Patterson AFB OH (ASD)	Col J.G. Seaux	785-5917	L.S. Rosengarten	785-2770
Wright-Patterson AFB OH (FTD)	A. Cordova	787-5311	W.M. Krise Jr	787-2347
AIR TRAINING COMMAND				
Chanute AFB IL	LTC M. Dunbar	862-2410	Capt M.W. Darby	862-3974
Columbus AFB MS	LTC R.H. Norris	742-2666	Ms G. Kaye Lee	742-2675
Goodfellow AFB TX	Maj C.W. Farrell	477-5152	Ms N. Royal	477-5154
Keesler AFB MS	Col J.M. Franco	597-3525	Capt M. Shaw	597-4640
Lackland AFB TX	Col D.A. Krausse	473-3687	Capt B.R. Dass	473-2595
Laughlin AFB TX	Maj K.M. Brandt	732-5330	Ms V. Anderson	732-5231
Lowry AFB CO	LTC G.L. Frazer	926-2172	M.L. Riechmann	926-3993
Mather AFB CA	Maj B.A. Schroeder	674-4754	Capt P.A. Bernhardt	674-4459
Maxwell AFB AL (AFROTC)	Ms E.L. Mattson	875-2791	K. Wright	875-2791
Randolph AFB TX	LTC B. Hardy	487-4219	Ms K. Hayes	487-2738
Reese AFB TX	LTC J.M. Buchwald	838-3518	D.A. McIntire	838-3448
Sheppard AFB TX	Col J.B. Streets	736-6780	A.D. Martin	736-4920
Vance AFB OK	Maj J.M. Turley	962-7269	J. Pollock	962-7188
Williams AFB AZ	LTC S. Russell	474-5511	C. Fisher	474-5512

By Major Commands & Bases

Cost		Accounting & Finance		AF Audit Agency Rep	
	Autovon		*Autovon*		*Autovon*
Capt G. Sato	858-5744	None		Maj M.D. Pesola	858-5391
Maj B. Marzette	446-4069	None		D.A. Furst	446-4421
MSgt C. Clarin	449-2393	None		A.K. Chapman	449-3996
MSgt M. Quinlan	489-6215	None		LTC C.R. Lockhart	489-7533
TSgt W. Bensen	574-4323	None		Ms M.E. Davis	574-7021
TSgt R. Nicholson	271-2129	None		Col J.S. Hall	271-2864
SMSgt L. White	692-5661	None		LTC T.W. Chambers	692-7291
Sgt J. Wendt	487-5074	I. Chastain	487-5064	J.D. Farinelli	487-6196
J.F. Knobloch	576-3712	B. Urich	576-3712	W.H. Welsh	576-5606
Capt K. Holden	884-9914	None		J.B. Jackson	339-2835
SSgt E. Whitaker	787-6074	None		R.J. Tritsch	787-4940
N. Kirkpatrick	361-3592	C. Kelly	361-4931	Capt B.C. Carpenter	361-5518
N.C. Richins	458-4666	Maj J.R. Faries	458-4833	LTC W.C. Wesselman	458-6272
R. Stapleton	945-6137	LTC (S) L. Stewart	945-8471	L.E. Williams	945-8614
M. Danielsen	633-1600	LTC K.L. Rose	633-3219	M.A. Bartlett	633-6431
S.L. Foran	346-7267	Capt D.J. Watson	346-7710	(See Wright-Patterson)	
J.T. Jones	468-3074	Maj H. Kojzarek	468-3816	LTC R.E. Nielsen	468-2806
E.E. Cochran Jr	339-7379	LTC S.J. Nugent	339-2155	J.B. Jackson	339-2835
L.K. McLaughlin	787-7083	LTC R.J. Kowalske	787-3816	R.J. Tritsch	787-4940
Capt W. Sanchez	340-5604	Capt S.F. Karper	340-4356	M.L. Simmons	854-7315
Maj T.D. Poteat	240-3261	Capt W.L. Lauer	240-3800	D.J. Farinelli	487-6196
L.W. Ingram	527-4647	Capt R.A. Meredith	527-4416	Capt C.B. Atkinson	527-3020
W.F. Bahr	872-2126	LTC W.W. Edwards	872-4355	B.J. Hudgins	872-3148
None		F.W. Swierat	587-3402	G.E. Sisson	587-4776
Col J.L. Rhodes Jr	478-2677	LTC L.R. Seifert Jr	478-5868	LTC T. Smicker	478-5214
Col R.T. Colgrove	833-0088	LTC H. Rendon	833-1610	S.D. Page	833-0414
D. Hansen	876-6835	None		J.B. Haggard	876-2481
R. Neff	785-6483	(Vacant)	785-3818	M.B. Bristow	785-6214
W.M. Krise Jr	787-2347	D.M. Ison	787-2347	(See Wright-Patterson)	
Ms M. Doran	862-2722	Capt D.R. Maestas	862-2017	W.H. Welsh	576-5606
Lt D.M. Breivick Allen	742-2530	Lt C.J. Luedtke	742-2672	(See Maxwell)	
Ms B. Hubbartt	477-3778	Lt J.A. Parker	477-3752	(See Randolph)	
Ms C. Foresman	597-2875	Capt D.A. Van Sant	597-4210	A.V. Evans Jr	597-4420
Maj L.J. Muth	473-4191	Maj T.F. Harrington	473-2831	(See Randolph)	
Capt J.M. Walsh	732-5427	Lt P. Heurta	732-5203	(See Randolph)	
K. Redding	926-2678	Capt P.A. Coe	926-2252	Ms M.S. Young	926-7891
Capt J.M. Williams	674-2591	Capt C.A. Robertson	674-2979	R.H. Reynolds	674-4946
Capt K. Conrad	875-5361	Ms C. Whitt	875-2791	J.J. Esposito	875-2469
W.G. Cornett	487-5642	Capt A. Levy	487-5502	J.D. Farinelli	487-6196
Capt B. Mahan	838-3577	Lt J.M. Pletcher	838-3432	Capt R.G. Milano	681-2991
Lt K.M. Polyak	736-4915	R.D. Hutto	736-2009	Capt R.W. Price	736-4150
Lt J. Peccia	962-7189	Capt J.A. Leenders	962-7261	(See Sheppard)	
Capt R.T. Tyree	474-6711	Lt T.R. Hopkins	474-6549	J.J. Monahan	853-7041

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Key Comptroller Personnel... (Continue

	Base Comptroller		Budget	
		Autovon		Autovon
AIR FORCE SPACE COMMAND				
Clear AFS AK	None		TSgt R. Moore	317—485-6309
Patrick AFB FL (ESMC)	Col B.S. Harland	854-7218	P. Blucker	854-4231
Peterson AFB CO	Maj B.S. Cain	692-4845	J.B. Himberger	692-4849
Thule AB GL	Capt M. Punch	834-1211—2680	Capt M. Punch	834-1211—2680
Vandenberg AFB CA (WSMC)	Maj J.D. Chambers	276-6741	J. Dubransky	276-5961
Woomera AS AS	Capt E. Hearon	730-1350—Drop 1	Capt E. Hearon	730-1350—Drop 1
Falcon AFB CO	Maj (S) R. Wonson	560-5102	B.D. Timmerman	560-5103
Onizuka AFB CA	Maj (S) C. McDowell	359-3181	Capt J.E. Vaughn Jr	561-4515
Buckley ANGB CO	None		TSgt S. Baile	877-9278
TACTICAL AIR COMMAND				
9AF	LTC E.R. Smith Jr.	965-2235	Capt E.M. Jackson	965-3221
12AF	Capt D.R. Keays	685-2701	None	
Bergstrom AFB TX	Maj L. Trower	685-3326	Capt D.D. Covington	685-3327
Cannon AFB NM	Maj C.D. Holley	681-2731	Capt E.F. Ramos	681-4572
Davis-Monthan AFB AZ	Maj T. Sander	361-5578	Lt R. Conley	361-5819
England AFB LA	Maj M.E. Outten	683-2367	Capt J. Soares	683-2226
George AFB CA	Capt C.D. Redd	353-3478	Capt C.A. Stanley	353-2440
Holloman AFB NM	Maj J. Bowen	867-5107	Lt C.D. Orr	867-3785
Homestead AFB FL	LTC D.W. Blue	791-8320	Capt D.K. Harrod	791-7310
Howard AFB CZ	Maj S.W. Parsons	284-5509	Capt D.V. Raths	284-4201
Keflavik IC	Capt A. Hernandez	450-0111-Ext 4560	F.L. Taskin	450-0111-Ext 7491
Langley AFB VA	LTC R.W. Krapf	574-2273	Capt N.W. Black	574-7215
Luke AFB AZ	LTC M. Ponsford	853-7007	Ms D.M. Rowe	853-3526
MacDill AFB FL	Maj C.T. Johnson	968-5187	S.J. Macrina	968-4567
Moody AFB GA	Maj D.V. McIsaac	460-3626	Capt M.P. Wilson	460-3567
Mountain Home AFB ID	Maj P.R. Anderson	857-2275	D.D. Schreiner	857-2161
Myrtle Beach AFB SC	LTC J. Peters	748-7057	Capt T.M. Freeney	748-7729
Nellis AFB NV	Col F.W. Ward	682-2593	Capt M. Roberts	682-9836
Seymour Johnson AFB NC	Maj L.O. Spencer	488-6424	Lt M.A. Kinsey	488-6424
Shaw AFB NC	Maj C.J. Rizzo Jr	965-2345	Capt G. Kliewer	965-2151
Tyndall AFB FL	LTC R.C. Ilardi	523-3265	Capt D. Durano	523-2802
US AIR FORCES IN EUROPE				
Alconbury RAF UK	Maj I. Neveu	223-2439	Capt J. Arnett	223-3391
Ankara AS TU	Maj D. Smith	672-3142	Capt L. Cudd	672-3142
Aviano AB IT	Maj T. Gardner	632-2319	Lt B. Kreger	632-2369
Bentwaters RAF UK	LTC T. Cecil	225-2522	Lt A. Douglas	225-2332
Bitburg AB GE	Maj A. Detrick	453-7840	Capt B. Biser	453-7720
Chicksands RAF UK	Maj A. Hendrix	234-2245	Lt T. Baugh	234-2430
Comiso AS IT	Maj (S) R. Dell'Aringa	628-2796	Capt J. Young	628-2796
Greenham Common RAF UK	Maj P. Cunningham	266-2440	Capt M. McElhaney	226-2440
Hahn AB GE	Maj D. Spencer	450-7289	Capt G. Perkins	450-7458
Hellenikon AB GR	Capt A. Trujillo	662-5307	Capt A. Trujillo	662-5669
Incirlik AB TU	LTC (S) S. Wall	676-6607	Capt W. Kane	676-3181
Iraklion AS GR	Maj M. Zielinski	668-3969	Capt T. Reed	668-3974
Izmir AS TU	Capt N. Eden	675-3601	MSgt S. White	675-3601
Lakenheath RAF UK	LTC (S) M. Goble	226-3709	Capt J. Bryan	226-3664
Lindsey AS GE	Maj P. Dilorenzo	339-3710	Capt K. Kuhn	339-3620
Mildenhall RAF UK	LTC R. Munn	238-2387	Capt D. Doucette	238-2108
Ramstein AB GE	LTC D. Bennett	480-2336	Maj (S) P. Flanagan	480-2336
San Vito AS IT	Maj D. Branch	622-3355	Capt E. Carroll	622-3481
Sembach AB GE	LTC B. Shelby	496-7497	Capt J. McKay	496-7503
Soesterberg AB NL	Maj G. King	363-8913	Capt H. Lister	363-8979
Spangdahlem AB GE	Maj C. Flores	452-6541	Capt R. Dellasala	452-6127
Tempelhof Ctrl Aprt GE	Capt T. Eddlemon	332-5304	CMSgt P. Burgess	332-5310
Torrejon AB SP	LTC M. Foster	723-5180	Capt P. Rose	723-5181
Upper Heyford RAF UK	LTC K. Boerum	263-4901	Maj (S) T. Young	263-4665
Zaragoza AB SP	Maj R. Mattox	724-2446	Capt M. Reyna	724-2259
Zweibrucken AB GE	Maj F. Freeman	498-2902	Capt T. Taylor-Hunt	498-2712

Cost		Accounting & Finance		AF Audit Agency Rep	
	Autovon		*Autovon*		*Autovon*
None		None		Maj H.J. Warner	317—552-4082
Maj (S) J.W. Rudy	854-4257	Capt S.A. Fitzgerald	854-7171	M.L. Simmons	854-7315
R. Bechthold	692-4358	Capt M. Anthony	692-4759	LTC T.W. Chambers	692-7291
None		MSgt R. Pfeffer	834-1211—2681	(See Peterson)	
Lt M. McPeters	276-5431	G. Kizziah	276-5311	Capt D.A. Bielling	276-3608
None		TSgt M.A. Zykofsky	730-1350—Drop 1	A.K. Chapman	449-3996
SSgt C. Parker	560-5101	None	561-4508	(See Peterson)	
None		MSgt J. Guzman	359-3370	S.D. Page	833-0414
None		None		(See Peterson)	
Capt J.L. Stone	965-3714	Capt R.D. Reedy	965-2235	B.W. Knepper	965-2978
Ms L. Arberry	685-2701	None		R.E. Hathorn	685-3947
T. McHale	685-3328	Capt M.K. Fitzpatrick	685-3241	R.E. Hathorn	685-3947
Capt H.B. Wise	681-2376	Capt S.M. Monzingo	681-2498	Capt R.G. Miliano	681-2991
Capt W.L. Harris	361-5807	Capt T.A. Stocks	361-4867	Capt B.C. Carpenter	361-5518
Capt P.P. Calhoun	683-2224	Capt D.P. Wery	683-5689	(See Bergstrom)	
(Vacant)	353-2510	Capt R.P. Haines Jr	353-2436	(See Norton)	
Capt K. Donnell	867-5303	Capt K.D. Lillie	867-5547	K.J. Jennings	867-3767
Lt C.S. Svehlak	791-8664	Capt O. Arocho	791-8575	(See MacDill)	
(Vacant)	284-4159	Capt J.F. Martin Jr	284-5041	(See Langley)	
TSgt T.W. Bell	450-0111-Ext 7635	Lt R.B. Lafferty	450-0111-Ext 2745	(See Langley)	
Ms M.E. Veney	574-2806	Capt W.V. Miller	574-3426	Ms M.E. Davis	574-7021
Capt S.E. Hirst	853-7779	Capt D. Tolbert	853-6033	J.J. Monahan	853-7041
Capt J. Manker Jr	968-3614	Capt C.A. Frey	968-5458	C.W. Barrass	968-4984
Capt L.A. Wortman	460-3674	Lt J.C. Lane	460-3294	(See Shaw)	
B.R. Thompson	857-2143	Capt C.L. Parker	857-2074	P.W. Criner Jr	857-2721
Lt V.L. Roland	748-7545	Lt T.D. Brown	748-7965	(See Seymour-Johnson)	
Capt C. Rhodes	682-7328	Capt M.J. Burkhard	682-2513	J.E. Schostag	682-1081
Lt S. Riester	488-6424	Capt R.G. Jones	488-6208	S.N. Ferrell	488-5281
Capt C. Smith	965-3331	Capt J. O'Brien	965-2318	B.W. Knepper	965-2978
Lt A.B. Quirk	523-3128	Capt A.J. Lynch	523-2300	B.J. Hudgins	872-3148
Lt R. Moskovitz	223-2724	Capt P. Saunders	223-3291	S.L. Nebeker	223-3608
Capt J. Brock	672-3142	Capt B. Heisler	672-3204	(See Ramstein)	
SSgt T. Ferguson	632-2319	Capt L. Hickman	632-2458	(See Torrejon)	
Capt R. Brady	225-2124	Capt J. Ward Jr	225-2149	D.F. Haussman	225-2599
Capt R. Walker	453-7316	Capt W. Moore	453-7504	G.B. Brougham	453-7313
Capt F. Justice	234-2245	Capt L. Carper	234-2245	(See Alconbury)	
Lt T. Mick	628-6296	SMSgt G. Gardner	628-2601	(See Ramstein)	
Capt D. Walton	266-2134	SMSgt J. Adkins	266-2609	(See Upper-Heyford)	
Lt K. Thompson	450-7783	Capt M. Ensminger	450-7115	W. D'Elia	450-7776
Capt R. Olson	662-5307	Capt S. Kennedy	662-5367	(See Torrejon)	
(Vacant)	676-6451	Capt F. Alleman III	676-3209	(See Ramstein)	
(Vacant)	668-3973	Capt R. Bublitz	668-3971	(See Torrejon)	
TSgt A. Reed	675-7344	SMSgt (S) D. Stewart	675-3225	(See Ramstein)	
C. Pina	226-3158	Capt C. Cooper	226-2450	D.A. Frankenstein	226-3846
Capt R. Bolluyt	339-3054	Capt S. Doutrich	339-3761	(See Hahn)	
J. Grant	238-2787	Capt R. Roberts	238-2632	(See Lakenheath)	
E. Maloney	480-2134	Capt J. Garcia	480-5412	LTC C.R. Lockhart	489-7533
Capt V. Perricone	622-3452	Lt R. Kressin	622-2515	(See Ramstein)	
Lt S. Dornfeld	496-7506	Capt D. Fisher	496-7443	(See Ramstein)	
(Vacant)	363-8998	Lt S. Harder	363-8119	(See Bentwaters)	
Capt D. Woods	452-6566	Capt M. Evans-Manyweather	452-6257	(See Bitburg)	
G. Thomson	332-5228	A. Krumm	332-5388	(See Ramstein)	
Capt G. Rogers	723-6309	Capt M. Brown	723-5182	B.C. Swingley	723-5001
Capt P. Polinsky	263-4173	Capt A. Holt	263-4191	G.N. MacNevin	263-4468
Capt R. Dollar	724-2481	CMSgt C. Carman	724-2432	(See Torrejon)	
Capt J. Pulliam	498-2589	Capt R. Mosher	498-2474	(See Ramstein)	

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Key Comptroller Personnel... (Contin

	Base Comptroller		Budget	
		Autovon		Autovon
AIR UNIVERSITY				
Maxwell AFB AL (AU)	Col E.W. Wakeham	875-7535	Ms C.W. Wright	875-5781
Wright-Patterson AFB OH (AFIT)	R.E. McCarthy	785-3045	L.M. Slough	785-3045
MILITARY AIRLIFT COMMAND				
Altus AFB OK	Maj W.M. Howard	866-6413	W.J. Howard	866-6233
Andrews AFB DC	Maj A.G. Elam Jr	858-5736	Lt P.M. Noe	858-7266
Charleston AFB SC	LTC M.J. Miller	673-3772	L. Nichols	673-3757
Dover AFB DE	LTC (S) S.A. Moorehouse	445-4447	Capt R.S. Combs	445-4460
Hurlburt Fld FL	Maj K.L. Tew	579-6419	Capt G.R. Violette	579-5646
Kirtland AFB NM	LTC L.S. Garner	244-2761	Capt D. Dannenmueller	244-4695
Lajes Fld Azores	Maj J.T. Chan	4212	Lt J.D. Galloway	4150
Little Rock AFB AR	Maj H.P. Fagan	731-6787	Capt D.M. Bailey	731-8394
McChord AFB WA	LTC D.M. Taylor	976-2333	J. Jones	976-3851
McGuire AFB NJ	LTC G. Hernandez	440-4087	A.J. Emmi	440-2515
Norton AFB CA	LTC W. Takehara	876-2501	M.J. Hamel	876-5853
Pope AFB NC	Maj W.E. Pritcher	486-4220	Lt J.A. Stone	486-2581
Rhein-Main AB GE	LTC F.R. Faykes	7182	Capt J. McCray	7082
Scott AFB IL	Col D.A. Davidson	576-5218	Capt J.C. Singsaas	576-4156
Travis AFB CA	LTC L.B. Ruble	837-2251	Capt R.J. Rheaume	837-3751
PACIFIC AIR FORCES				
Andersen AFB Guam	Maj R. Virost	366-7200	Lt R.G. White	366-4225
Clark AB Philippines	LTC E.R. Tibbetts	395-0532	Capt D.P. Chandler	894-8143
Eielson AFB AK	Maj J.O. Fish	317—377-4233	Capt J. Limon	317—377-5280
Elmendorf AFB AK	LTC D.L. Mitchell	317—552-2375	Capt K. Grosselin	317—552-2196
Hickam AB HI	LTC E.G. Cardonick	449-1892	Capt R.R. Murillo	449-6528
Kadena AB Japan	LTC W.R. Ruehrwein	634-1393	Capt D.D. Dillon	634-1926
Kunsan AB Korea	Maj J.H. Gill	782-4401	Lt T.G. Little	782-4467
Misawa AB Japan	Maj G.L. Morgan	226-4115	Capt J.A. Meek	226-6039
Osan AB Korea	LTC J.A. Kumer	784-4230	Capt P.K. Foster	784-4234
Shemya AFB AK	Capt B. Busby	317—392-3469	None	
Yokota AB Japan	LTC L.G. Kuratko	225-8104	Capt P.L. Carter III	225-1914
STRATEGIC AIR COMMAND				
HQ 8AF	None	781-3564	R.W. Twilligear	781-4933
HQ 15AF	None		T.M. Keating	947-4802
Barksdale AFB LA	Maj N.G. Lane	781-3237	C. Colvin	781-4257
Beale AFB CA	Maj J.I. Anderson Jr	368-2242	J. Smith	368-2612
Carswell AFB TX	Maj A.M. Thomas	739-5413	M.P. Roat	739-7552
Castle AFB CA	Maj D.M. Jinwright	347-2375	S. Malia	347-2144
Dyess AFB TX	Maj R.L. Woody	461-3150	M.A. Ray	461-4193
Eaker AFB AR	Maj A.W. Young	721-7235	B.S. DiMattia	721-6697
Ellsworth AFB SD	LTC R.D. Zimmerman	675-1499	J.W. Flint	675-1489
Fairchild AFB WA	Maj H.M. Moss	352-2418	R. Wellman	352-5695
F.E. Warren AFB WY	Capt P.M. Coley	481-3541	T. Oligschlaeger	481-3981
Grand Forks AFB ND	Maj P.D. Weinberg	362-4815	P.A. Carey	362-4568
Griffiss AFB NY	Maj S.J. Ludemann	587-4125	T. Jablonka	587-3001
Grissom AFB IN	Maj J.M. Hurst	928-2936	Capt D.J. Watson	928-2936
K.I. Sawyer AFB MI	LTC G.L. Kasten	472-2203	D.N. Johnson	472-2357
Loring AFB ME	Maj H.L. Reidler	920-6175	Capt D.D. Dillion	920-2490
Malmstrom AFB MT	(Vacant)	632-3579	J. D'Antuono	632-3822
March AFB CA	LTC M. Douglass	947-5230	J.R. Cruz	947-4436
McConnell AFB KS	Maj C. Hester	743-3223	M. Beckham	743-3229
Minot AFB ND	Maj H.J. Phillips	453-3059	D.L. Gudmestad	453-3050
Offutt AFB NE	Maj Wagner	271-6327	R.J. Morris	271-5474
Plattsburgh AFB NY	Maj S.R. Frazier	689-5292	I. Bashaw	689-7636
Vandenberg AFB CA	LTC R.C Wallace	276-9733	Capt T.J. Lowry	276-9736
Whiteman AFB MO	Maj Henney	975-3481	D.J. Sparks	975-3171
Wurtsmith AFB MI	Maj A.L. Taylor	623-6751	R.W. David	623-6473

Cost		Accounting & Finance		AF Audit Agency Rep	
	Autovon		*Autovon*		*Autovon*
Maj D.J. Suski	875-5535	Maj R.E. Jacksland	875-5358	J.J. Esposito	875-2469
Capt J.T. Wilson	785-3045	H.R. Boyle	785-3294	R.J. Tritsch	787-4940
J.R. Harris	866-6967	Lt J. Korhonen	866-7535	Capt R.W. Price	736-4150
(Vacant)	858-5357	None		Maj M.D. Pesola	858-5391
Capt T.O. Moriarty	583-2658	Capt K.E. Sigmon	673-3723	A.F. Meeks	673-3667
Capt M.E. Reboulet	445-4470	2Lt F.Y. Phillips-Welch	445-4450	G.K. Coyner	455-6983
Capt L.E. Sossi	579-5961	Capt A.W. Peterson	579-6224	B.J. Hudgins	872-3148
Lt D.S. Cooper	246-0755	Capt J.M. Ward Jr.	244-5745	P.C.Rolfe	244-2585
Capt A.J. Smith	5191	Lt T.A. Beck	5174	(See McGuire)	
Lt P.O. Velez	731-6407	Lt R.S. Blue	731-6037	J.R. Miller	731-3781
(Vacant)	976-5161	Capt D.L. Sansone	976-5969	Ms J.K. Moore	976-3791
S.A. Burke	440-3833	Capt K.Q. Oglesby	440-4036	R. Kotecki	440-3609
Lt B. Steinbrunner	876-4577	Capt S.M. Hammargren	876-5428	Capt J.D. Ullom	876-4878
Capt M.A. Marrin	486-2391	Capt D.A. Hill	486-2338	(See Charleston)	
Capt P.J. Henke	7906	Lt W.J. Lamb	6120	W. D'Elia	450-7776
Capt J.M. Vollmer	576-8547	Capt J.M. Fetter	576-5168	W.H. Welsh	576-5606
Lt M.M. Vanderburgh	837-2167	Capt S.D. Rowe	837-3907	F.B. Wulsin	837-2765
Lt S.N. Andrasz	366-3286	Capt M.V. Lowe	366-5182	(See Kadena)	
Lt C.B. Speight	894-8257	Capt B.A. Anderson	893-3358	R.E. Donaldson	895-5643
Capt J.W. McElroy	317—377-2246	Capt H.B. Rice	317—377-4140	(See Elmendorf)	
Capt C.D. Rhodes	317—552-2360	Maj P.R. Wies	317—552-3065	Maj H.J. Warner	317-552-4082
Capt C.D. Chatman	449-6690	Capt D.R. Tusi	449-6093	A.K. Chapman	449-3996
Lt J.R. Pogue	634-1145	Capt R. Giesler	634-3609	LTC C.W. Ashley	634-1897
Lt B.A. Storey	782-4772	Lt M.P. Edwards	782-5414	(See Osan)	
Capt R. Carpio	226-6039	Capt R.L. Jackson	226-6039	L.J. Miceli	226-3807
Capt J.P. Robinson	784-6193	Capt L. Baez	784-5620	A.C. Giancola	784-4270
None		TSgt J.L. Midkiff Jr	317—392-3492	(See Elmendorf)	
Capt R.W. Stewart	225-7957	Capt V.A. Grogean III	225-7772	(See Kadena)	
None		None		C.M. Tingle	781-2335
None		None		Capt J.D. Ullom	876-4878
Lt J.C. Filz	781-3598	Capt J. Alleva	781-4674	C.M. Tingle	781-2335
Lt M.P. Bass	368-2164	Capt S. Brown Jr	368-2149	R.H. Reynolds	674-4946
Capt J.D. Baker	739-7742	J. Daniel	739-7474	(See Dyess)	
Lt L. Winningham	347-2740	Capt D.A. Cameron	347-2448	Capt K.B. Paul	347-4394
Lt R.J. Blair II	461-5312	Capt J. Lott	461-2080	V.E. Howard	461-5551
Capt T.D. Stratton	721-7244	Capt J.D. Montgomery	721-7114	(See Barksdale)	
Lt Smart	675-1488	Capt L. Baez	675-1551	P.W. Town	675-5750
Capt P.O. Fernandez	352-2517	Capt C.N. Hankes	352-2155	D.H. Cole	657-2586
Capt M.A. Frederick II	481-2869	Lt Carlson	481-3811	(See Ellsworth)	
Capt J.M. Quigley	362-3102	Lt K.A. Kauffeld	362-4850	T.A. Renner	362-5006
G. Thompkins	587-7170	Capt R.B. Hinote	587-3122	G.E. Sisson	587-4776
Capt R.E. Rhee	928-2936	Capt A.M. Kaup	928-2415	(See K I Sawyer)	
Lt J.R. Shields	472-1120	Capt T.A. Watson	472-1052	T.G. Barton	472-2579
Capt F.J. Mittelstaedt	920-2524	Capt B.J. English	920-6177	(See Wurtsmith)	
Capt J.A. Fogelberg	632-4884	Capt M.G. Schneider	632-4167	(See Fairchild)	
Capt J. Lewis	947-4395	Capt G.N. Sears III	947-5374	Capt J.D. Ullom	876-4878
Capt G.J. Reid	743-4633	Lt E.J. Mora Jr	743-3233	D.D. Lusebrink	743-4026
Capt R.D. Koehn	453-3058	Capt R.A. Leathers	453-3060	L.E. Kobes	453-2841
Capt C.J. Tancredi	271-3879	Capt H.C. Lopez	271-3030	R.D. Merryman	271-6181
Capt M.R. Butler	689-6091	Capt M.A. Brown	689-5537	(See Griffiss)	
Capt G. Sherwood	276-9964	Capt C. Todaro	276-4031	Capt D.A. Bielling	276-3608
Capt L. Hill	975-3094	Capt J.F. Perry	975-3482	(See Offutt)	
Capt A. Muniz	623-6697	Lt J.E. Coulahan Jr	623-6002	Maj T.W. Laurenzi	623-5182

Key Comptroller Personnel... *(Continued)*

	Base Comptroller		Budget	
		Autovon		*Autovon*
AIR FORCE RESERVE				
Dobbins AFB GA	A. Allison	925-4588	G. Shelby	925-5136
Gen Mitchell IAP WI	L. Dabe	786-9290	D. Hink	786-9528
Greater Pittsburgh IAP PA	C. Wyberg	277-8510	J. DiMarzio	277-8704
Minneapolis-St Paul IAP MN	M. Burgess	825-5310	H. Walsh	825-5310
NAS New Orleans LA	K. Risberg	363-3648	B. McEachern	363-3648
Niagara Falls IAP NY	P. Cournyea	489-2298	R. Battaglia	489-2298
O'Hare ARFF IL	S. Travis	930-6313	O. Osterhus	930-6313
Portland IAP OR	W. Forgey	638-4700	S. Zeller	638-4700
Richards-Gebaur AFB MO	J. Wood	463-2428	(Vacant)	463-2514
Rickenbacker AGB OH	G. Brill	950-3163	J. Craig	950-3163
Selfridge AGB MI	(Vacant)	273-4161	P. Lavis	273-4161
Westover AFB MA	R. Gilbert	589-2904	J. Diffley	589-2904
Willow Grove ARF PA	R. Wyda	991-1166	J. Laudenslager	991-1091
Youngstown Muni Aprt OH	T. Fuzo	346-1216	V. Benoit	346-1216
AIR NATIONAL GUARD				
Alpena MI	Maj A. Rosado	741-3294	MSgt G.E. Moody	741-3294
Anchorage AK	LTC H.A. Jalonen	317—626-1345	Capt K. Oistad	317—626-1226
Andrews AFB DC	Maj J.A. Ramsey	858-4845	SMSgt J.M. Shockley	858-4847
Atlantic City NJ	Capt J.E. Murphy	445-6080	SMSgt R.E. Hagelin	445-6081
Baltimore MD	Capt A.W. Murphy	243-6220	MSgt J.A. Teller	243-6220
Bangor ME	Capt C.W. Warren	698-7226	MSgt G. Girard	698-7226
Battlecreek MI	Capt D. Kowalski	580-3222	TSgt T. Philo	580-3369
Birmingham AL	LTC R.L. Harris	694-2331	SMSgt D.T. Bradshaw	694-2388
Boise ID	LTC D. Zollman	941-5550	CMSgt H.P. Andrijeski	941-5847
Bradley ANGB CT	LTC R.M. Force	636-8348	SMSgt M.J. Lynch	636-8404
Buckley ANGB CO	Lt J.R. Bejarano	877-9684	Ms C. Lazzara	877-9686
Burlington VT	LTC R.L. Shea	220-5278	Lt R.F. Ennis	220-5278
Camp Murray WA	Maj K.B. Lambert	355-7850	MSgt D.E. Borchers	355-7850
Charleston WV	Capt D.T. Buckalew	366-6149	MSgt K.R. Oxley	366-6149
Charlotte NC	LTC G.L. Cloninger	583-9124	CMSgt H.D. Archer	583-9166
Cheyenne WY	Lt T.F. Tralongo	943-6342	SSgt D.P. Williams	943-6342
Chicago IL	Lt R. Burkett	930-6913	MSgt M. Evans	930-6912
Dallas TX	Maj L.C. McDonald	874-3242	Lt J. Curlee	874-3247
DesMoines IA	Capt J.G. Cade	939-8450	SMSgt T.L. Freed	939-8451
Dobbins AFB GA	Capt J.R. Patterson	925-4645	SMSgt T.H. Cochran	925-4641
Duluth MN	LTC W.R. Larson	825-7215	SMSgt A.D. Grady	825-7219
Eielson AFB AK	Maj W. Hutchinson	317—377-1457	Lt M. Dami	317—377-1457
Ellington ANGB TX	Maj K.E. Sinkavich	954-2231	MSgt A.G. Dial	954-2220
Fairchild AFB WA	Maj J.B. Baltzell	657-5024	SMSgt G.A. Dupree	657-5024
Fargo ND	Maj T.L. Thilmony	362-8230	CMSgt N.E. Miller	362-8252
Forbes Fld KS	Capt T.L. Fritz	720-4719	MSgt F.W. Wehrli	720-4542
Fort Smith AR	Maj B.V. Click	962-8227	MSgt G. Sargent	962-8278
Fresno CA	Maj J. Frank	949-9269	MSgt C. Goforth	949-9263
Ft Wayne IN	LTC R.A. Polk	786-1261	SMSgt R.W. Augsberger	786-1262
Great Falls MT	Maj B.A. Livingston	279-2250	CMSgt J. Robertson	279-2265
Gulfport MS	Lt J.T. Evans	363-8228	MSgt J. McKinney	363-8202
Hickam AFB HI	LTC A.K. Shinsato	315—449-6983	Capt Kunichika	315—449-6983
Jackson MS	Maj J.A. Cannon	731-9393	SMSgt B.C. Jolly	731-9403
Jacksonville FL	LTC J.M. Bell	460-7490	MSgt R.T. Kirkland	460-7491
Kelly AFB TX	Maj B. Coffey	945-4686	SMSgt E. Diaz	945-4686
Kingsley Fld OR	Capt S.D. Cook	830-6359	TSgt J. Gallmeister	830-6359
Kirtland AFB NM	Maj F.J. Carrillo	244-9780	SMSgt G. Jacquez	244-9780
Knoxville TN	Maj G.M. Wade	697-8232	CMSgt D.L. Pratt	697-8233
Lincoln NE	LTC J.L. Morris	720-1236	CMSgt R. Courtney	720-1236
Little Rock AFB AR	LTC J.E. Jones	731-3133	SMSgt E.J. Smith	731-3280
Louisville KY	Maj R.H. Williams	989-4425	Capt M.E. Lueken	989-4491
Madison WI	Lt D.L. McLean	273-8292	SMSgt R.J. Fischer	273-8292
Mansfield OH	Maj K.E. Amos	696-6121	SMSgt S.K. Fenfgeld	696-6137
March AFB CA	Capt R.C. Pasterski	947-3857	MSgt C.A. Strack	947-3853
Martinsburg WV	Maj D.L. Shewbridge	242-9245	SSgt G.C. Darby	242-9185

Cost		Accounting & Finance		AF Audit Agency Rep	
	Autovon		*Autovon*		*Autovon*
P. Swilley	925-4588	J.F. Kaiser (AFO)	925-5255	LTC R.E. Niesen	468-2806
F. Schmitz	786-9564	J. Reed (Agent)	786-9318	T.G. Barton	472-2579
R. Cherpak	277-8523	C. Withrow (Agent)	277-8554	G.K. Coyner	455-6983
(Vacant)	825-5060	G. Steffe (Agent)	825-5314	T.A. Renner	362-5006
R. Gaspard	363-3163	T. LeBlanc (Agent)	363-3286	A.V. Evans Jr	597-4420
L. McCarthy	489-2297	C. Gray (Agent)	489-2293	G.E. Sisson	587-4776
A. Rekus	930-6315	Ms A. Hazek (Agent)	930-6316	W.H. Welsh	576-5606
M. Walter	638-4700	J. Altman (Agent)	638-4706	Ms J.K. Moore	976-3791
J. Blair	463-2273	W. Walker (Agent)	463-2426	R.D. Merryman	271-6181
None		J. Gatrell (Agent)	950-4775	Maj T.W. Laurenzi	623-5182
None		M. Vanlerberghe (Agent)	273-5066	Maj T.W. Laurenzi	623-5182
G. Jackson	589-2883	R. McGinty (Agent)	589-2809	G.K. Coyner	455-6983
F. Gentile	991-1291	C. Fullenwellen	991-1178	R. Kotecki	440-3609
J. Scheetz	346-1143	B. Eaton (Agent)	346-1205	G.K. Coyner	455-6983

Pay and Travel Supervisor

None		None		Maj T.W. Laurenzi	623-5182
LTC D. Kalbfleisch	317—626-1395	TSgt D. Meyers	317—626-1558	Maj H.J. Warner	317—552-4082
Lt B.O. Roch	858-4846	SSgt Littman	858-4845	Maj M.D. Pesola	858-5391
Capt R.K. Nichols	445-6081	SMSgt B. Hagelin	445-6081	R. Kotecki	440-3609
Capt R.K. Magnusson	243-6220	MSgt G.J. Patrick	243-6271	Maj M.D. Pesola	858-5391
Lt D. Nelson	698-7226	SSgt A. Brawn	698-7290	Maj T.W. Laurenzi	623-5182
(Vacant)	580-3369	A1C S. Downs	580-3226	Maj T.W. Laurenzi	623-5182
Lt B.G. Hursman	694-2388	MSgt M. Owens	694-2414	Mr J.J. Esposito	875-2469
(Vacant)	941-5550	MSgt J.R. Bisbee	941-5848	P.W. Criner Jr	857-2721
Capt P.K. Shalo	636-8348	MSgt J.W. Waters	636-8490	G.C. Coyner	455-6983
Lt C.L. Lovell	877-9682	MSgt C.J. Zart	877-9690	D.F. Broderick	926-7445
Capt M.D. Miller	220-5278	MSgt S. Bafiliere	220-5290	G.E. Sisson	587-4776
Capt J. Touhy	355-7850	SSgt W. Lang	355-7853	Ms J.K. Moore	976-3791
Lt E.M. Thompson	366-6149	MSgt R.B. Reynolds	366-6151	S.N. Ferrell	488-5281
(Vacant)	583-9124	MSgt B.H. Ross	583-9167	B.W. Knepper	965-2978
(Vacant)	943-6341	TSgt M. Garza	943-6341	P.W. Town	675-5750
Capt D. Seaman	930-6912	MSgt M.K. Walk	930-6912	W.H Welsh	576-5606
Capt S.J. Letts	874-3242	TSgt J.M. Curlee	874-6242	V.C. Howard	461-5551
Capt J.G. Cade	939-8450	MSgt K.K. Ketchem	939-8455	R.D. Merryman	271-6181
Lt M. Mathis	925-4644	MSgt R.D. McGlon	925-4641	LTC R.E. Niesen	468-2806
(Vacant)	825-7215	MSgt R.N. Nelson	825-7220	T.A. Renner	362-5006
(Vacant)	317—377-1457	Maj Hutchinson	317—377-1674	Maj H.J. Warner	317—552-4082
Lt J.N. Whitman	954-2228	MSgt M.C. Mire	954-2237	R.E. Hathorn	685-3947
Lt M.V. Marshall	657-5024	TSgt M.P. Dunn	657-5024	D.H. Cole	657-2586
Lt L.D. Reule	362-8230	MSgt L.D. Jordahl	362-8265	T.A. Renner	362-5006
Lt M.D. Windler	720-4542	SSgt K. Smart	720-4152	D.D. Lusebrink	743-4026
Lt J. Martini	962-8277	MSgt N. Hester	962-8158	J.R. Miller	731-3781
Capt S.R. Thompson	949-9130	MSgt C.L. Downing	949-9265	Capt K.B. Paul	347-4394
Lt D.J. Pacheco	786-1263	TSgt R. Hoopingarner	786-1264	T.G. Barton	472-2579
Lt T.L. Lohof	279-2268	SSgt D. Underwood	279-2262	D.H. Cole	657-2586
None		TSgt R. Pringle	363-8202	A.V. Evans Jr	597-4420
Maj J. Gerimonte	315—449-6983	MSgt R.T. Hiyane	315—449-7900	A.K. Chapman	449-3996
Lt G.A. Taylor	731-9393	MSgt L. Easterling	731-9495	A.V. Evans Jr	597-4420
Lt R.D. Entwistle	460-7492	TSgt F. Overstreet	460-7493	M.L. Simmons	854-7315
Lt C. Monroe	945-4686	MSgt V. Blanco-Cerda	945-8264	L.E. Williams	945-8614
(Vacant)	830-6359	TSgt L. Jackson	830-6652	Ms J.K. Moore	976-3791
(Vacant)	244-9780	MSgt C. Swayne	244-9780	P.C. Rolfe	244-2585
Capt C.R. Krell	697-8233	MSgt J.L. Wheat	698-8235	J.J. Esposito	875-2469
Lt E.A. Salmon	720-1236	SMSgt R.L. Miller	720-1217	R.D. Merryman	271-6181
Capt S.L. Owens	731-3133	MSgt R.L. Friday	731-3392	J.R. Miller	731-3781
Lt M. Swift	989-4425	TSgt M. Grant	989-4426	W.H. Welsh	576-5606
Lt J.R. Kraemer	273-8293	MSgt D.N. Feltz	273-8291	T.G. Barton	472-2579
Maj D.W. Hursh	696-6121	MSgt R.A. Kline	696-6138	R.J. Tritsch	787-4940
Lt K.F. Miller	947-3853	AIC J. McMath	947-3850	Capt J.D. Ullom	876-4878
Capt J.K. Laird	242-9245	MSgt S.N. Gaynor	242-9110	Maj M.D. Pesola	858-5391

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Key Comptroller Personnel... *(Continued)*

	Base Comptroller		Budget	
		Autovon		*Autovon*
AIR NATIONAL GUARD *(Continued)*				
McConnell AFB KS	Maj R.B. Hunter	743-7657	CMSgt T.L. Schisler	743-7656
McEntire ANGB SC	LTC J.V. Hannon	583-8220	MSgt T.J. Stack	583-8219
McGuire AFB NJ	LTC C.B. Wingert	440-2128	MSgt L.J. Cisek	440-2904
Memphis TN	Maj S.E. Crain	966-8205	MSgt R.L. Osborn	966-8292
Meridian MS	Maj D.E. Jones	694-9205	CMSgt J.E. Jackson	694-9315
Middletown PA	LTC E.W. Brough	430-9387	Lt K.L. Connelly	430-9392
Milwaukee WI	Maj D.R. Malone	580-8462	SMSgt T.F. Jensen	580-8462
Minneapolis-St Paul MN	LTC W.D. McNally	825-5450	TSgt P.A. Spurgin	825-5756
Moffett Fld CA	LTC S.P. Straw	462-4720	MSgt R.O. Prentice	462-4721
Montgomery AL	LTC M. Frank	742-9366	CMSgt G.L. Davis	742-9282
Nashville TN	LTC B.C. McCoy	446-6551	MSgt C.R. Rich	446-6552
New Castle DE	LTC M. Balseiro	455-7462	SMSgt P.H. Clarkin	455-7462
New Orleans LA	Maj B.M. James	363-3438	SMSgt J.G. Beoubay	363-3730
Niagara Falls NY	LTC K.N. Szczepanski	489-2439	MSgt B.S. Hause	489-2440
Oklahoma City OK	Maj J.H. Grassman	956-8223	SMSgt L.D. Moran	956-8329
Otis ANGB MA	Maj M.A. Rigazio	557-4230	SMSgt J.A. Correia	557-4230
Pease AFB NH	Maj W.K. Windsor	852-3669	SMSgt K.S. Reith	852-4307
Peoria IL	LTC J.L. Reid	724-4241	SMSgt G.E. Hurst	724-4241
Pittsburgh PA	Maj J. Decroo	277-8422	Lt G.J. Mangis	277-8605
Phoenix AZ	Capt L. Cordova	853-9038	SMSgt R.A. Vallance	853-9075
Portland OR	Maj R.K. Newell	638-4001	CMSgt J.P. Owens	638-4002
Quonset Point RI	LTC J.D. O'Grady	476-3261	SMSgt J.A. Graemiger	476-3261
Reno NV	Maj A. Hammond	830-4683	Lt K.A. Patterson	830-4687
Richmond VA	Maj L.M. Fuccella	274-8382	SMSgt R. McCormick	274-8382
Rickenbacker ANGB OH	LTC M.E. Harold	950-3210	J.J. Skaggs	950-3210
Salt Lake City UT	Capt T.H. Shaw	790-9261	SMSgt H. Nilsen	790-9261
San Juan PR	LTC A.J. Torres	860-9284	SMSgt E. Morales	860-9281
Savannah GA	Maj W.H. Cleland	860-8281	TSgt P.J. Holloran	860-8448
Savannah GA	LTC D. Stringfellow	860-8304	MSgt J.K. Jones	860-8304
Scotia NY	Capt M. Santiago	974-9470	SMSgt R. Hollister	974-9373
Selfridge ANGB MI	Capt R.A. Brodowicz	273-5001	Lt L.K. Monarch	273-5157
Sioux City IA	Maj D. Menefee	939-6751	SMSgt E.F. Wilson	939-6756
Sioux Falls SD	LTC C.J. Pansch	939-7723	SMSgt R.E. Kroon	939-7721
Springfield IL	Lt W.D. Cobetto	892-8223	CMSgt B. Noonan	892-8224
Springfield OH	Maj F.L. Stahl	346-2281	MSgt W.R. Domer	346-2283
St Joseph MO	LTC D.L. Whitehead	720-9269	SMSgt B.R. Sumpter	720-9388
St Louis MO	LTC M.D. Rielley	693-6354	SMSgt T.L. Renz	693-6213
Stewart IAP NY	LTC N.D. Roseto	247-2840	Lt C. Brocklehurst	247-2840
Suffolk Co NY	LTC Ferdinandsen	456-7303	MSgt D.T. Sousa	456-7303
Syracuse NY	Maj R.F. Blansett	587-9492	MSgt R. Chamberlain	587-9484
Terre Haute IN	Capt D.W. Sembach	724-1206	MSgt K.W. Hauptli	724-1235
Toledo OH	Lt A.C. Whitehead	580-4008	SMSgt J.J. Nichols	580-4008
Tucson AZ	LTC D.L. Boyles	853-4177	Lt B. Saenz	853-4175
Tulsa OK	Maj M.J. McLaughlin	956-5260	SMSgt I. Mozingo	956-5258
Van Nuys CA (Channel Islands)	Capt M.E. Protack	873-4522	MSgt G.T. Beppu	873-4522
Volk Fld WI	LTC N.M. Von Asten	798-3231	MSgt D.D. Butrick	798-3237
Westfield MA	Maj R.W. Whittaker	636-1241	SMSgt R.C. Fappiano	636-1242
Willow Grove PA	Maj D. Ferraro	991-1353	SMSgt N.E. Walton	991-1396

Cost		Pay & Travel Supervisor		AF Audit Agency Rep	
	Autovon		*Autovon*		*Autovon*
Capt P.J. Simonitch	743-7820	MSgt D.R. Truman	743-7653	D.D. Lusebrink	743-4026
Maj H.R. Murchison	583-8220	SSgt J. Young	583-8221	B.W. Knepper	965-2978
Capt M. Kaplan	440-2904	MSgt L. Cisek	440-2904	R. Kotecki	440-3609
Lt J. Heavey	966-8205	TSgt S.L. Wilkins	966-8238	J.R. Miller	731-3781
Capt S.E. Thomas	694-9453	SMSgt D.M. Schachte	694-9482	A.V. Evans Jr	597-4420
Lt K.L. Connelly	430-9392	MSgt R.E. Weaver	430-9545	Maj M.D. Pesola	858-5391
Lt K.A. Crowell	580-5753	TSgt K.M. Teer	580-8427	T.G. Barton	472-2579
Lt B. Maxwell	825-5450	MSgt E. Lowerbaugh	825-5758	T.A. Renner	362-5006
Capt A. Hardee	462-4720	MSgt R. Barajas	462-4720	F.B. Wulsin	837-2765
Lt M. Woodard	742-9251	MSgt J.E. Wilson	742-9247	J.J. Esposito	875-2469
Capt M.A. Shelton	446-6541	TSgt B.L. Womack	446-6546	J.R. Miller	731-3781
Lt P.D. Heller	455-7462	SSgt T. Yun	455-7465	G.C. Coyner	455-6983
Capt J.A. Lee	363-3639	TSgt D.F. St Germain	363-3439	A.V. Evans Jr	597-4420
Lt D.G. Fix	489-2439	MSgt D.A. Voelker	489-2438	G.E. Sisson	587-4776
Lt G.G. Bates	956-8329	SSgt D. Dean	956-8187	J.B. Jackson	339-2835
(Vacant)	557-4230	MSgt D. Howland	557-5803	Maj T.W. Laurenzi	623-5182
Capt R. Baker	852-4307	MSgt L.M. Coleno	852-2498	Maj T.W. Laurenzi	623-5182
Lt K. Murray	724-9046	MSgt A.P. Johnson	724-4113	W.H. Welsh	576-5606
Capt V. Costa	277-8605	TSgt R.L. Clark	277-8603	R. Kotecki	440-3609
(Vacant)	853-9038	MSgt K. Jennings	853-9073	J.J. Monahan	853-7041
Lt C.M. Smith	638-4003	MSgt L.C. Hawkins	638-4004	Ms J.K. Moore	976-3791
(Vacant)	476-3261	MSgt J.F. Mottola	476-3260	LTC T. Smicker	478-5214
Maj J.D. Kelly	830-4683	SSgt P. Vegas	830-4684	R.H. Reynolds	674-4946
Lt G.W. Holmes	274-8382	MSgt D. Caron	274-8496	Ms M.E. Davis	574-7021
Capt K.L. Tonnessen	950-4636	MSgt B. Hinte	950-4511	Maj T.W. Laurenzi	623-5182
LTC J.E. Anderson	790-9261	MSgt D.E. Larsen	790-9260	LTC W.C. Wesselman	458-6272
Capt E. Quinones	860-9284	MSgt J.E. Nieves	860-9284	C.W. Barrass	968-4984
Lt D.B. Kendall	860-8448	TSgt J.M. Kiess	860-8284	A.F. Meeks	673-3667
None		None		A.F. Meeks	673-3667
Capt R.D. Watterworth	974-9494	MSgt A.V. Thorne	974-9471	G.E. Sisson	587-4776
Capt M. Gielow	273-4232	Ms J. May	273-5661	Maj T.W. Laurenzi	623-5182
Maj E.J. Begdahl	939-6756	MSgt J.H. Harrison	939-6754	P.W. Town	675-5750
Lt P.E. Resel	939-7723	MSgt R. Pittnenger	939-7851	P.W. Town	675-5750
Lt J. Rice	892-8223	TSgt K. Friday	892-8225	W.H. Welsh	576-5606
Lt J.W. McKinnon	346-2283	SSgt T. Berry	346-2285	R.J. Tritsch	787-4940
Lt J.J. Evans	720-9388	MSgt J.R. Swartz	720-9247	R.D. Merryman	271-6181
Capt C. Bouchard	693-6276	MSgt D.A. Howard	693-6250	W.H. Welsh	576-5606
Lt C. Brocklehurst	247-3458	MSgt S. Baker-Prout	247-2845	G.C. Coyner	455-6983
Lt W.E. McArdle	456-7261	MSgt K.M. Desanti	456-7461	R. Kotecki	440-3609
Maj R.F. Blansett	587-9492	TSgt J. Nolen	587-9482	G.E. Sisson	587-4776
Lt W. Marrs	724-1205	MSgt K.S. Stahlhut	724-1248	W.H. Welsh	576-5606
Lt J.H. Savage	580-2111	MSgt J.A. Bailey	580-2056	Maj T.W. Laurenzi	623-5182
Lt R. Ayres	853-4177	MSgt D. Nelson	853-2180	Capt B.C. Carpenter	361-5518
Capt B. Kurlancheek	956-5260	MSgt M. Simmons	956-5263	D.D. Lusebrink	743-4026
Lt J.B. Bullard	873-4522	TSgt K.S. Sheeley	873-6467	Capt J.D. Ullom	876-4878
None		None		T.G. Barton	472-2579
Lt D.E. Sudnick	636-1242	MSgt J.S. Blascak	636-1243	G.C. Coyner	455-6983
Lt M. Day	991-1353	MSgt M. McMaster	991-1527	R. Kotecki	440-3609

Colonels' Group

AFMPC/CC



Col T.J. Schwalier

Col Terryl J. Schwalier
CHIEF, COLONELS' GROUP

Col Richard R. Ray
DEPUTY CHIEF, COLONELS' GROUP — AV 487-6194



Col R.R. Ray

Executive Officer
Capt Steven M. Wilson

Plans & Operations Division
Maj James M. Corrigan
Chief
AV 487-6643

Washington Area
Maj Felix M. Grieder
Deputy Division Chief

TAC, USAFE, PACAF, AAC, USSPACE, AFSPACE, NASA
Maj Harry E. Pauly
Assignment Officer

Attache, Security Assist, PACOM, EUCOM, USFK, CENTCOM, LANTCOM
Maj Eldred J. Fouche
Assignment Officer

MAC, SAC, ATC, AFLC, AFSC, AFCC, ESC, AFOTEC, AU, AFRES, USSOC, UTC, AFTAC
Maj Edward T. Dixon
Assignment Officer

Medical, Legal, Chaplain
Ms Linnie E. Arquette
Assignment Officer

Management Division
LTC Charles K. Leonard
Chief
AV 487-6951

23XX, 67XX, 16XX, 005X, 49XX, 80XX, 81XX, 82XX
Maj John W. Bengtson
Deputy Division Chief

0029, 26XX, 27XX, 28XX, 29XX, 65XX
Capt Timothy W. Brown
Assignment Officer

001X, 0930, 0940, 25XX, 55XX, 62XX, 70XX, 73XX, 74XX, 75XX, 79XX
Capt M. Sue Porterfield
Assignment Officer

004X, 009X, 31XX, 40XX, 60XX, 64XX, 66XX
Capt Elizabeth A. Gulitus
Assignment Officer

Special Actions Division
Maj Michael Jordan
Chief
AV 487-6395

Capt Catherine R. Fields
Deputy Division Chief

Capt Eddie L. Felder, Jr
Chief, Policy and Data Support

MSgt William N. Wells
NCOIC Systems Administration

TSgt Kelly E. Copelin
NCOIC Special Actions & Retirements

SSgt Jeffery M. Woliver
Chief Board Support

Ms Cynthia L. Mulrenan
Early Pin-Ons, EFMP/Humanitarians

Records Division
SMSgt Nicolette A. Henderson
Chief
AV 487-6266

SSgt Sandra G. Barton
Deputy Division Chief

SRA Donald L. Warren
Senior Officer Records Mgr

A1C Monica L. McAvoy
Senior Officer Records Mgr

Amn Maria L. Surgnier
Senior Officer Records Mgr

The Colonels' Group has four divisions that are ready to help you with your Air Force career. The *Management* and *Plans & Operations* divisions are the primary assignment divisions. In the *Management Division*, four assignment officers are responsible for all colonel assignments in the AFSCs indicated. The *Plans & Operations Division* has five assignment officers who make assignments on colonels in operations AFSCs (i.e., **0026, 0036, 0066, 0076, 0086, 0216, 14XX, 17XX, 18XX, 20XX, 22XX, 88XX, 89XX**, and **9XXX**). Rather than being organized by AFSC, they are organized by major command or organization, as indicated above. The *Special Actions Division* is responsible for colonel actions concerning quality force issues, senior service schools, retirements, and board support. All colonel and colonel selectee selection folders are maintained by the *Records Division*. This includes reviewing all incoming OERs, citations, and photos prior to acceptance for file in the Headquarters USAF Officer Selection Folder.

Comptroller Officer Assignments Section

by Lt Col Jack L. Bailey, Jr

As the departed team chief, I can look back over the last 3 years and revisit some of my favorite assignment actions that cost me an hour or two of sleep, wondering if that was the right officer for the job or if that officer was the most eligible/qualified for a short tour. If only we could make assignments by hindsight, we would always have the absolute right person at the right time for the right job. The bad news is that it's going to get tougher. Disconnects between manpower authorizations and live bodies are going to become more apparent as the Air Force down-sizes its force. Officers may arrive on station and find out they are an overage. Some assignments may be cancelled or diverted as authorizations appear and disappear. Grade authorizations are rolling down. Rather than captains filling major billets, some majors will be filling captain billets—particularly after the 1980 year group meets the next major's board. The assignment business is going to become even "sportier" than usual until the Air Force reaches its post cold war posture. But misery loves company. The good news is that you are not alone in this turmoil. In my new job as the Deputy for Mission Support Officer Assignments, I get involved in assignment actions of over 60 AFSCs and 41,000 officers. The majority of the support officer career fields are going through the same adjustments and traumas. The keys to success are communication and flexibility. Think about what your next assignment should be, talk with your supervisor, and communicate your desires to **Palace Dollar** by telephone and **AF Form 90**. I wish I had a nickel for every time I was searching for a candidate for a hard-to-fill requirement and the next phone call after I made the assignment was a volunteer for the job I searched so hard to fill. Be flexible. After 2 years on station is not the time to start a master's degree or buy a house which you hadn't intended on renting out. During the next couple of years there will be lots of opportunities to excel. The former USAF Chief of Staff, General Welch, said: *It will be harder to get in. It may be somewhat harder to stay in. But, for those who are good enough to get in and stay in, it will be a great career.* I encourage you to give the new Palace Dollar Team Chief, **Major Domangue**, the same outstanding support you gave me. The assignments business is getting tougher and we all need to work together. Good luck!

Comptroller Officer Assignments Section

Autovon 487-5031



Major Chris A. Domangue has an MPA, Golden Gate University, and a bachelor's degree in Accounting, Nicholls State University. Background: Comptroller Squadron Commander, MAJCOM Budget, Accounting and Finance Officer, Audit.



Capt Thomas E. Hicks has a master's degree in Management from Webster University. Background: Accounting & Finance at MAJCOM and base level, and Comptroller Staff Officer.



Capt Patricia C. Cruz has a bachelor's degree in Accounting from the University of Southern Mississippi. Background: Accounting & Finance and Cost Officer in TAC & USAFE.



Sgt Sharon Van Vechten is the Personnel Assistant to the Comptroller Officer Assignments Team. This is her first assignment after graduation from the Personnel Technical Training School.

STANDARD SYSTEMS CENTER



Mr Foley

Director of Comptroller Systems
Mr Foley
446-4181
Deputy Director
Lt Col Geng



LTC Geng

Plans and Programs Division (AFAFC/XSL)
AFAFC/SSC/SMC (Liaison Office)
Ms Overton/AV 926-5472

Budget Systems Div
Chief: Ms Cleveland
SMCB/3530

Base Budget Systems/ Cost Branch
Chief: Ms Taylor
SMCBB/5641

—Base Budget Automated System

—Base Resource Analysis Support System

Command Budget Systems Branch
Chief: Mr Gibbons
SMCBC/4909

—Command Budget Automated System

Financial Systems Div
Chief: Mr Ford
SMCF/4374

Travel Accounting Systems Branch
Chief: Mr Herndon
SMCFA/3496

—Automated Travel Record Accounting System

General Accounting Systems Branch
Chief: Capt Boozer
SMCFB/4201

—General Accounting & Finance System

Materiel Systems Div
Chief: Mr Reagan
SMCL/4333

Supply Systems Branch
Chief: Mr Potts
SMCLA/4334

—Automated Materiel System Interfaced with Base Supply System

—Aviation Fuels Management Accounting System

Materiel Accounting Systems Branch
Chief: Capt Simmons
SMCLB/3696

—Medical Materiel Accounting System

—Standard Materiel Accounting System

Comptroller Systems Support Div
Chief: Mr Atwell
SMCS/5155

System 2200 Materiel Accounts Pay Branch
Chief: Ms Cantrell
SMCSA/5867

—Integrated Accounts Payable System

Support Systems Branch
Chief: Mr Wood
SMCSB/4181

—Program Management

—Plans

—PMRT Planning

—Resource Management

System 2200 Integrated Paying & Collection Branch
Chief: Ms Hansen
SMCSC/5155

—Integrated Paying & Collection System

Pay Systems Div
Chief: Lt Col NcNelis
SMCY/3300

Civilian Pay Branch
Chief: Mr Hillman
SMCYC/4501

—AF Standard Civilian Automated Pay System

Command Support Branch
Chief: Mr Ogletree
SMCYS/3312

—JUMPS

—Report of Accounting & Finance Activities (Base & Command)

—Nonappropriated Funds Management System (NAFMIS)

—Appropriated Fund System (MWR)

—Command On-Line Accounting & Reporting System

COMPTROLLER TRAINING DIVISION



Maj Bell

CHIEF,
COMPTROLLER DIVISION
Major Keith Bell
AV 736-5486

Superintendent
CMSgt Nat Dickerson
Ext 7010

Chief, Training Development Branch
Mr Maurice Chapel
Ext 5475

Officer Course Area

Intermediate Supervisor, Enlisted Courses
MSgt Paul Harder
Ext 5465

Systems Administrator
Mr Doug Pearson Ext 5467

Resident Training Courses
Ms Jean Cochran Ext 5396
Mr Jim Mizell Ext 6651
Ms Patricia Chastain Ext 2726
Ms Vannie Hrazdil Ext 2917
Ms Wanda Gonzales Ext 5480
Ms Paula Alvey Ext 2394

Career Development Courses
SSgt Pete Bohanon Ext 2098
TSgt Wayne Doran Ext 6679
MSgt Julie Rodriquez Ext 5476
MSgt Linda Osborne Ext 6356

Accounting & Finance
Capt Gary Stevenson Ext 2928

Budget Officer/Enlisted
Capt Claudette Millsap Ext 4294

Cost Officer/Enlisted
Capt Mark Stamps Ext 7703
Capt Jim Passaro Ext 5483

Auditor Retrieval Systems
Ms Risa Hillard Ext 7349

Comptroller Staff Officer
Maj (S) Foy Shahan Ext 5485
Capt Roy Sanders Ext 5485
Capt Dave Peddy Ext 5485

Financial Services
TSgt Don Negri Ext 5463

Financial Management
MSgt Rich Goodrich Ext 2154

by Maj Keith Bell

The past year has raced by with incredible speed and brought with it many changes to your Comptroller Schoolhouse. We've trained almost three times as many new blue-suiters in our basic enlisted accounting and finance courses as last year and our supplemental courses continue to receive solid support. Our officer courses, while impacted by the reduction in officer accessions, have also been active throughout the year with one exception—two cost officer classes were cancelled. This has been, however, the first year in recent memory we've conducted overlapping AFO classes. The increased opportunities to send civilians to these courses have been met with good support and we urge all to continue that support.

New course materials were continually integrated into the classroom over the last year. **COMSAPS** is taught in both the supplemental and basic courses and Phase II of **AFSCAPS** is firmly on board. Updated course material in travel, accounts control, materiel, cost analysis (heck, in practically every course) has strengthened the quality of our product—students are better armed to make immediate contributions! Additional computer equipment in classrooms has also increased student access and should improve their ability to succeed in our automated financial management world.

The future holds many challenges—we will see fewer students, **BBAS** will soon become a way of life throughout the budget process, comptroller involvement in **MWR** is increasing, new training for systems administrators in coming on-line—quality training will become even more important as more complex systems come on-line with fewer people to operate them. I'm proud to say we have the right people to do that job. Highly professional NCOs, civilians and officers get it done in the classroom and in the training development process. An "outstanding" rating from the ATC IG ("Best Training Division in ATC") only confirms they're a group of hard-working folks you can be proud of! Thanks to all, and especially to our comptroller leadership, for the continuing strong support.

Professional Military Comptroller School

Faculty of the PMCS, Air University
Center for Professional Development
Maxwell AFB AL 36112-5712



Col Charles J. Kaysing, USAF. BS, Accounting, St Louis University; MBA, the University of Alaska; Certified Cost Analyst, Certified Professional Estimator, Certified Internal Auditor. Major Background: Comptroller, Audit, Cost, and Accounting & Finance.



LTC Stephen F. Adams, USA. BSBA, Accounting, Kansas State College; MBA, Pittsburgh State University; Command and General Staff College. Major Background: Field Artillery; Budget and Programs.



CDR Frederick J. Becker Jr, USN. BS, Finance, Boston College; MS, Financial Management, Naval Postgraduate School. Major Background: Naval Aviation, Comptroller.



LTC Wade C. Humphries, USAF. BS, Business Administration, University of Alabama; MA, Management, Central Michigan University. Major Background: Comptroller, Cost Analysis.



Maj Sandra A. Gregory, USAF. BS, Business Administration, University of Wisconsin—Superior; MBA, Sul Ross State University. Major Background: Acctg & Finance, Budget, Comptroller Plans.



Maj John M. Medlin, USAF. BS, Business Administration, University of Florida; MPA, Golden Gate University. Major Background: Comptroller, Cost Analysis, Titan II Missile Crew.



Maj Robert W. Oehrli, USAF. BS, Business Management, Southwest Texas State University; MA, Industrial Psychology, Webster College. Major Background: Comptroller Inspector, Accounting and Finance.



Maj Oscar Parks Jr, USAF. BS, Accounting, Alabama State University; MA, Business Management, Central Michigan University. Major Background: Acquisition Cost and Budget, O&M Budget, Comptroller.



Capt John F. Conroy, USAF. BA, Economics, Rutgers University; MBA, Financial Administration, Wright State University. Major Background: Budget, Cost.

AUTOVON 875-6656

by Col Richard E. O'Neill

This October issue of *The Air Force Comptroller* magazine allows us to look back at the many changes we've had over the last year, and to look forward to our plans for the.future.

As this issue goes to press, we'll be saying "goodbye" to **Lieutenant Colonel Larry Rolsen**, who is being assigned to SAF/FMB; **Major Ken Isbell**, departing for Aeronautical Systems Division; and **Mr Ron Stuewe**, accepting a richly deserved promotion to Chief of Cost at AFRES.

We extend a hearty welcome to **Major Oscar Parks**, coming to us from the Aeronautical Systems Division, and to **Lieutenant Colonel Wade Humphries**, who comes from his position as Director of Cost, Headquarters Alaskan Air Command.

We have been busy making curriculum changes to accommodate new items in financial management—an increased emphasis on stock funds, non-appropriated funds, and Defense Management Review issues. We continue to push student research projects that address real world comptroller problems.

As you read this, the commandant's chair here at PMCS will have turned over. I would especially like to thank the leadership in our community for their personal involvement in the curriculum, unstinting support from our guest speakers (often at considerable personal inconvenience), and to our MAJCOM Comptrollers who have sent us motivated and intellectually curious students.

Colonel Chuck Kaysing takes over with a wealth of expertise and a distinguished background in Air Force comptrollership. Best of luck to Chuck and congratulations on his new assignment.

PMCS Graduates: Class 90-C Graduated 15 June 1990

Their names, ranks and "Idea" papers are listed below.

U.S. Air Force *(32)*

Benjamin, Michael, Capt—LD81902A—*Cost Estimating in a Laboratory Environment*
Brandt, Kurt, Maj—LD81903A—*The Comptroller's View: A Successful In-House MEO Conversion*
Brown, G. Michael, Maj—LD81904A—*Defense Spending—A Mixed Blessing*
Buchanan, Henry H., GM-13—LD81906A—*Transforming the Commander's Information Program into an Executive Support System*
Burnette, Daarel E., Maj—LD81907A—*Base Level Cost Analysis: A Look into the Nineties*
Carver, Ronnie, Capt—LD81911A—*HQ AFLC/AC Training Program Operating Instruction*
Chiang, Chi, Maj—LD81912A—*Case for Closure of Uneconomical Base-Level Medical Services*
Cooper, Ronnie E., GS-12—LD81914A—*Using COCOMOID, Version 3.043, For COCOMO Software Estimates*
Cwalina, Ann Marie, GS-13—LD81916A—*Cost/Schedule Status Report Requirements*
Hablutzel, Brenda R., GM-14—LD81925A—*Improving Cash Management at the Security Assistance Accounting Center*
Hada, Richard S., GS-13—LD81926A—*Comptroller AFSC Merger—Has it Helped or Hurt the Enlisted Force*
Haggard, Jon B., GM-13—LD81927A—*Fraud Awareness in the Accounting and Finance Office (AFO)*
Harrington, Thomas F., Maj—LD81929A—*AFO Survivability in the 90s—A Base Level Plan of Action*
Kendall, David W., Maj—LD81932A—*Alternatives for Providing Cost Analysis Services at Base Level*
LaCroix, Michael J., Maj—LD81933A—*The Time is Right for CITS—The Comptroller Information Transfer System*
Levy, Anthony V., Capt—LD81935A—*A Challenge to Defense Management Review Decision 912 Draft Report*
McClure, Paul A., Capt—LD81939A—*A Review of Problems With the ADP Resources Management Information System*
McCord, Rex C., GS-12—LD81940A—*Replacing the Mainframe Computer With Microcomputers in Materiel Accounting*
Morgan, Gregory L., Maj—LD81941A—*Why Not GAAP?*
Norwine, Mark L., GS-12—LD81943A—*Commercial Activity: Optimum Efficiency Clearly the Objective*
Riney, David B., GS-12—LD81947A—*Use of Prototyping for Software Development*
Romney, Lowell M., GS-12—LD81948A—*Payment Problems and the Prompt Payment Act*
Roock, Mary C., Maj—LD81949A—*A Unified Budget Approach to Financial Management Execution*
Sims, James Ray Jr., Capt—LD81951A—*Financing Management and Support Requirements for Production Programs*
Spencer, David J., GS-12—LD81952A—*How to Account for Section 506(a), Transactions in the Air Force Stock Fund*
Staker, Robert D., GS-12—LD81954A—*Strengths and Weaknesses of Four Software Cost Estimating Models*
Vaughn, Gary W., Maj—LD81957A—*ARPAS Modernization*
Walker-Kimbro, Carolyn A., GM-14—LD81958A—*HQ AFLC/AC Training Program Operating Instructions*
White, George D., GM-14—LD81959A—*System Program Office Financial Management*

To obtain microfiche copies of Idea Papers write to:

Defense Logistics Studies Information Exchange
ATTN: AMXMC-D
U.S. Army Logistics Management College
Fort Lee, VA 23801-6043

AUTOVON: 687-2240
(After 1630 Hrs—AV 687-4546)

Include the Logistics Document Number (LD) in your request.

Wilson, Kipton L., GM-13—LD81961A—*Validating State Dept Admin Charges for AF Training Teams Overseas*
Wybenga, Erwin J., GM-14—LD81962A—*Parallel Simulation Testing—An Integral Part of Software Maintenance*
Zimmerman, Gunther J., GS-12—LD81964A—*Should Emergency Medical Care Payments be Processed by a Fiscal Intermediary?*

U.S. Army *(20)*

Brown, Terry R., GM-13—LD81905A—*Accountability for Resources*
Burrell, Rhonda L., GS-13—LD81908A—*Army Productivity Capital Investment Programs: Can We Make Them More Productive?*
Carver, Alan D., GM-13—LD81910A—*Modifying the Review and Analysis System*
Finelsen, M. Glenn, GS-13—LD81919A—*The Regulatory Shortfall in Full Cost Recovery for IMA Chargeback*
Frankland, Patrick J., GM-13—LD81920A—*Voucherless Travel System*
Gamboa, Donna G., Maj—LD81921A—*Jointness: A Defense Corporation Philosophy*
Gordon, Starling A., Maj—LD81923A—*Budgeting for DOD Inflation—Alternative Approaches*
Green, Jennifer I., GM-14—LD81924A—*Putting the Planning "P" Back into the PPBES*
Harper, Barbara E., GS-13—LD81928A—*Partners—Changing Manpower Surveys*
Harris, Thelma L., GS-12—LD81930A—*Manpower Survey (And Other TDY) Savings*
Keene, Richard A., GM-13—LD81931A—*Managing the Civilian Work Force to Budget/Total Quality Management*
Magee, Maxine R., GS-13—LD81936A—*Prompt Payment Act—Will Latest Version Cause Additional Interest Payments*
Marfuggi, Linda M., GS-13—LD81938A—*Managing Manpower in an Unstable Environment (A MACOM Perspective)*
Muller, Eduard, GS-13—LD81942A—*Cutting Defense to the Bone*
Oliver, Mary J., GM-14—LD81944A—*Implementation of MCB (Managing the Civilian Work Force to Budget)*
Oravis, John W., Maj—LD81945A—*CINCs' Integrated Priority Lists (IPLs): Warfighting Needs or Wish Lists?*
Pawlow, Stephen A., Maj—LD81946A—*Financial Management Procedures for DOD Support to Disaster Relief Operations*
Shepard-Powell, Margorie A., GS-12—LD81950A—*Installation Cost Factor Development: Currently A "GIGO" Operation*
Spencer, Richard M., GS-13—LD81953A—*An Acquisition Approach to Phase Shifters for the Ground Based Radar*
Williams, Keturah I., GM-13—LD81953A—*Manpower Requirements Determination Approval Process*

U.S. Navy/Marine Corps *(11)*

Barker Sr., Donald E., GM-13—LD81901A—*Comptroller Management Information System Using CD-ROM Technology*
Campbell, Linda D., GS-12—LD81909A—*The Comptroller-More Than Just a Financial Expert*
Cooksey, Judy C., GM-13—LD81913A—*Management Information System*
Emerson-Lee, Sylvia, Capt—LD81917A—*Do We Really Need Internal Control Reviews?*
Farrell, Timothy F., GS-12—LD81918A—*Improving Medical Quality Assurance*
Gordon, Gerri E., GS-12—LD81922A—*The Documentation Process of the Management Control Program*
Lapio, Tony E., GS-12—LD81934A—*Installation Commander's Financial Flexibility*
Malone, Johnnie E., GS-12—LD81937A—*Contracting Out in the US Navy—Are the Cost Savings Projected Being Realized*
Stone, Jacob F., Maj—LD81955A—*Ethics and Leadership—The Inextricable Bond*
Townsend, Catherine D., GS-12—LD81956A—*Motivating a Shrinking Work Force*
Young, Doris F., GS-12—LD81963A—*Military Manpower Training Report*

Others *(1)*

Cox, Larry L., GGD-13 (NSA)—LD81915A—*Automation of Invoice Tracking System*

PROMOTIONS

1990 Colonels' Promotion List

The following lieutenant colonels have been selected for promotion to the rank of Colonel:

Col (S) Charles L. Bouboulis
Col (S) John R. Green
Col (S) Gerald G. Hollinger
Col (S) Robert G. Jones
Col (S) Robert T. Marlow
Col (S) Charles W. Martin
Col (S) Richard P. Michaud
Col (S) Bruce E. Peters
Col (S) Justus V. Price Jr
Col (S) Clark G. Reid
Col (S) B. Sterling Roth
Col (S) Richard W. Schuetz
Col (S) Michael Weitman
Col (S) Thomas V. Wittman
Col (S) James C. Wolfe
Col (S) Glenn R. Zauber



Mr Massey

Mr Alfred J. Massey (GM-15) is Associate Director, Personnel and MWR Division (AFAA/FSA), Norton AFB CA.

AF Accounting & Finance Center

Black, Patricia, to GS-12; AFAFC/PMTB
Cipolla, Patrick F., to GS-12; AFAFC/MPGJ
Gomes, Vicki P., to GS-12; AFAFC/TCFC
Leonard, Albert, to GS-12; AFAFC/PMTB
Nichols, Johnnie L., to GS-12; AFAFC/TCFS
Peabody, Mary L., to GS-12; AFAFC/MPMT
VanWinkle, Victor, to GM-13; Pentagon

Air Force Audit Agency

Barney, Galen A., to GS-12; Norton/FDA
Bicknell, Joseph A., to GS-12; ASD/WPAFB
Brooks, John M., to GS-12; ASD/QLQ
Burton, Felicia A., to GS-12; Patrick
Felix, Joann K., to GS-12; Tinker
Harvey, Eleanor G., to GM-13; WPAFB/QLW
Kelly, William J., Jr, to GM-14; Norton/FSP
Kendall, Dana B., to GM-13; WPAFB/QLS
Long, Albert J., to GS-12; Ellsworth
Macey, Scott K., to GS-12; Norton/OLA/SB
Miller, Daniel D., to GS-12; Hill
Minjarez, Patricia A., to GS-12; Holloman
Newsome, Michelle, to GM-13; Kadena
Petersen, Michael D., to GS-12; Fairchild
Reynolds, Charlo A., to GS-12; Tinker
Ryan, Jonathan S., to GS-12; Misawa
Salvo, Michael F., to GS-12; Davis-Monthan
Sampson, Dale W., to GS-12; Hill
Thompson, Rodney, to GM-13; WPAFB/QLS

Air Training Command

Martin, Allen D., to GS-12; Sheppard/ACB
Pollock, Joe, to GS-12; USSOCOM/SOJ8/ McDill

Air Force Logistics Command

Dolese, Dwayne A., to Maj; AMARC/AC
Hamm, Joy, to GS-12; 2750 ABW/ACFQ
Rose, Kerry L., to LTC; SM-ALC/ACF
Weyrauch, Richard B., to GS-12; 2750 ABW/ACC
White, Jack R., to Maj; SM-ALC/ACC

Air Force Communications Command

Sams, David W., to SMSgt; AFTCO/DN

Air Force Systems Command

Adams, James L., to GM-14; ASD/ACCR
Barrie, Bruce W., to Maj; ASD/ACCM
Berquist, Brian D., to Maj; ASD/ACPM
Colclasure, Robert S., to Maj; ASD/ACPM
Dollhopf, Ann E., to GS-12; ASD/ACPM
Downing, Lorenza, to Maj; HQ AFSC/ACBI
Frye, John C., Sr, to Maj; ASD/ACPM
Gramlich, Bonnie, to GM-13; HQ AFSC/ ACBO
Haniford, Joel D., to Maj; ASD/ACPM
Harrison, Joseph N., to Maj; ASD/ACPM
Heller, Terry M., to GS-12; ESD/ACCE-3
Hotchkiss, Thomas O.H., to Maj; ASD/ACPM
Hull, Thomas W., to GS-12; ESMC/ACB
Lecuyer, Michael P., to Maj; ESD/MSX
Leet, Julia A., to GM-14; ASD/ACPM
Lyons, Victoria Patterson, to GS-12; ASD/ ACBS
Marshall, Janet S., to GS-12; ASD/ACPM
Mathena, Charlotte E., to GS-12; ASD/ACPM
Mitchell, Philip L., to GS-12; ASD/ACPM
Mutschler, Bruce A., to GS-12; ASD/ACPM
Myers, Anna P., to GM-13; AFELM ECAC/ XMF
Nevitt, Jeffrey A., to GS-12; ASD/ACPM
Queen, Leslie B., to Maj; HQ AFSC/ACXP
Riedel, Mark A., to GS-12; ASD/ACPM
Robinson, Roy D., to GM-13; AFDTC/ACFJ
Sims, James R., Jr, to Maj; HQ AFSC/ACBI
Sonner, Paul D., to Maj; ASD/ACPM
Turner, Linda L., to GS-12; ASD/ACPM
Williams, Linda L., to GS-12; ASD/ACPM

Military Airlift Command

Lacey, Shauna, to SMSgt; 60 MAW/AC
Nichols, Lonnie M., to GS-12; 437 MAW/AC

Air Force Technical Applications Center

McCormack, Nancy E., to Maj; HQ AFTAC/ XPPB
McKee, Michael D., to Maj; HQ AFTAC/XPP

Tactical Air Command

Kingston, Elaine, to GS-12; HQ TAC/ACBOS

Air Force District of Washington

King, Nancy L., to GM-13; AFDW/ACBM
Martin, James W., to GS-13; AFDW/ACIM
O'Leary, Helen M., to GM-13; AFDW/ACS-B
Taylor, Bridgette L., to Maj; AFDW/ACB-B

Air Force Reserve

Anderson, Mel, to GM-13; 917 TFW
Donley, Pauline E., to GS-12; 301 TFW
Robertson, Patty L., to GS-12; HQ AFRES/ ACB
Stuewe, Ronald F., to GM-14; HQ AFRES/ ACC

United States Transportation Command

Neeman, Susan M., to GS-12; USTRANSCOM/TCAC-B

Assistant Secretary of the Air Force for Financial Management

Butler, Paula, to GS-13; SAF/FMB
Newman, Mary, to GS-12; SAF/FMB

RETIREMENTS


Col Crawford


Col Mallett


Col Meserve


Col Wallace

Col Charles K. Crawford, was Deputy Chief of Staff, Comptroller, Headquarters Air Training Command, Randolph AFB TX *(over 31 years of service).*

Col William F. Mallett Jr was Director of Accounting and Finance, Headquarters Strategic Air Command, Offutt AFB NE *(26 years of service).*

Col Phillip A. Meserve was Comptroller, Sacramento Air Logistics Center (AFLC), McClellan AFB CA *(28 years of service).*

Col James Wallace Jr was Comptroller, Warner Robins Air Logistics Center (AFLC), Robins AFB GA *(27 years of service).*

Air Training Command

Cline, U.T., CMSgt; HQ ATC/ACFS
Mitchell, Wilbert L., MSgt; Randolph AFB/ACEA
Palomares, Genaro, Jr, TSgt; Lackland AFB/AC
Rodriguez, Jose, MSgt; GTTC/ACFMM
Rosenfelder, Richard J., Jr, MSgt; HQ ATC/ACFAS
Seyler, Edward W., GS-12; Sheppard AFB/ACB
Stetson, Mary L., GS-6; Randolph AFB/ACFMC
Ward, Clarence E., GM-13; HQ ATC/ACFAG
Westle, Arthur J., MSgt; Chanute AFB/ACB

AF Accounting & Finance Center

Bjonerud, Ruth J., GS-4; AFAFC/IMDR
Butterfield, Rupert B., GS-11; AFAFC/MPSAR
Glendening, John, MSgt; AFAFC/XSMM
Larson, Robert V., LTC; AFAFC/JAL
Martinez, George, GS-12; AFAFC/FSA
Miller, Joseph R., GS-7; AFAFC/RP
Moser, L.E., LTC; AFAFC/XSP
Paulson, Leland B., LTC; AFAFC/AC
Paulson, Steven J., TSgt; AFAFC/MPPB2
Rosson, Donald G., SMSgt; AFAFC/MPSS
Sargent, Billie E., LTC; AFAFC/DO
Shilling, Raymond H., GS-5; AFAFC/MPFB
Turley, Betty L., GS-6; AFAFC/IMDR
Wadsworth, Catherine M., GS-7; AFAFC/RP
Yarema, Karen, SMSgt; AFAFC/XSMM
Zarba, Joseph R., GM-13; AFAFC/RP

Air Force Audit Agency

Black, Robert D., GS-12; Hill AFB

AF Engineering and Services Center

Meyer, Ernest E., MSgt; HQ AFESC/ACB

Tactical Air Command

Collins, Dee, GS-7; 554 OSW/ACFA
Franes, James, SSgt; 554 OSW/ACFPT
Stroman, Lee, MSgt; 554 OSW/ACFM

Air Force Reserve

Gonyea, Joan M., GS-12; 927 TAG, Selfridge AGB MI
Harloff, Donald H., GS-11; 934 TAG/ACC
Weaver, Janice M., GM-13; HQ AFRES/ACB *(Deceased)*

AF Communications Command

Hale, Don E., LTC; HQ AFCC/ACC
Gailey, Edward, SMSgt; AFTCO/DN
Esp, Robert L., MSgt; AFTCO/SW
Miller, Steven L., MSgt; HQ AFCC/ACBO
Hildebrant, Elmer E., TSgt; AFTCO/QR
Riess, June, GS-9; ACD/ACB

Air Force Logistics Command

Bryant, Sue W., GS-9; WR-ALC/ACFMBB
Gewerth, Julie, GS-5; SM-ALC/ACF
Gordon, Effie Lou D., GS-5; WR-ALC/ACFSA
Martineau, Pierre A., GM-13; SM-ALC/ACC
Moore, Norma L., GS-12; OC-ALC/ACCC

Air Force Systems Command

Anttila, Ari, GS-12; SSD/ACF
Cohen, M. Ronald, Maj; SSD/ACC
Cunningham, Kenneth, MSgt; ESMC/ACFQ
Dempsey, Stephen A., LTC; ESD/ACB
Griffiths, Paul L., LTC; AFSC/ACBI
Hetzel, Gary E., Capt; MSD/ACP-YGG
Kemper, Betty, GS-7; MSD/ACFJ
LaLonde, Joseph F., CMSgt; AFSC/ACF
Phillips, William F., Capt; BMO/MVPM
Player, Pankey, GS-12; MSD/ACFS
Shoemaker, Thomas L., Capt; ASD/ACPM
Smith, Leroy L., CMSgt; ESMC/ACFQ
Whiting, Mark, MSgt; MSD/ACCI
Wiggins, Margaret, GS-8; ASD/ACFCM

SAF/FM

Cook, Joe D., LTC; SAF/FMBO
Harris, Frederick A., GS-13; SAF/FMBID
Redmon, Dave, LTC; SAF/FM-L

Military Airlift Command

Bennett, Earl G., CMSgt; 60 MAW/ACF
Boysen, Roger D., MSgt; 60 MAW/ACB
Brooks, Daniel A., CMSgt; 314 TAW/ACF
Carrington, John M., SMSgt; 60 MAW/ACF
Gordon, Marilyn J., GS-4; 1606 CPTS/ACF
Greene, Sophia, GS-7; 375 MAW/ACFPC
Haynes, Daniel W., TSgt; 60 MAW/ACFPT
Hipsley, Steven R., LTC; 438 MAW/AC
Villalpando, Gilbert, GS-5; 63 MAW/ACFPT
Wachter, Helen V., GS-11; 60 MAW/ACB

Strategic Air Command

Anderson, Jeanne, GS-7; Beale/ACFA
Corwin, Lucille G., GS-7; Vandenberg/ACFV
Dean, Louis A., CMSgt, Pease/ACF
Hesse, Frederick H., Jr, GS-9; Beale/ACB
Hightower, Paula L., GS-7; Pease/ACFT
Howard, Joyce E., 1LT; March/ACB
Krishun, Donald G., MSgt; Castle/ACF
Luczynski, Paul W., SSgt; Loring/ACFZ
Nelson, Terry, MSgt; HQ SAC/ACFP
Peck, Richard, TSgt; Vandenberg/ACFT
Rivera, Jose L., MSgt; Castle/CCF
Sexton, Wayne, Sgt; McConnell/ACFA
Sharpe, Wiley M., Jr, MSgt; Grand Forks/ACC
Smith, Robert G., MSgt; Castle/CCQ
Starkey, Michael J., SSgt; Grand Forks/ACF
Swenson, Kathleen, GS-6; McConnell/ACFA
Tennant, James H., Capt; HQ SAC/ACCS
Vincent, Michael L., MSgt; McConnell/CCF
Wellens, Kenneth J., CMSgt; March/ACF
Zinke, Ronald, LTC; HQ SAC/ACB

U.S. Air Forces in Europe

Boudreau, Donald B., CMSgt; HQ USAFE/ACX
Chambers, Paul, MSgt; Lindsey/ACFQ
Johnson, Roger D., TSgt; Zweibrucken/AC
Probasco, Calvin, Jr, Maj; Lindsey/AC
Purdie, Robert B., CMSgt; RAF Alconbury/ACF
Riggs, Richard O., TSgt; RAF Alconbury/ACFQ
Spearman, William C., SMSgt; Ramstein/ACF
Zachar, Anthony, GS-11; Zweibrucken/ACB

Lights Out Computer Operations at AFAFC

The currently fashionable phrase within DOD is *Lights Out computer operations.* The object is to provide better service with fewer people. The Air Force Accounting and Finance Center's data center uses robots to load tapes from the AFAFC's 55,000 cartridge library. Reports—once printed in the center—now are delivered electronically to customers. Computer operators soon will be aided by an automated assistant.

AFAFC is experiencing unprecedented growth and has burgeoned from manual systems in 1951 to one of the largest IBM data processing centers in the Department of Defense. The growth of data processing, here as elsewhere, comes from demands for faster access to larger data bases with emphasis on real-time inquiry and update. Current projections show an annual growth of 40 percent. Hundreds of new projects are planned for the next 5 years. These assignments range from simple PC-based applications to complex projects, such as a new Foreign Military Sales billing system and a consolidated Air Force civilian payroll system. These new applications, along with enhancements to existing systems, create requirements for larger processing capacity and improved communication systems.

Most of our computer users require faster access to information stored on the AFAFC central computer systems. New systems will be on-line, able to download information to local systems. This downloading allows more convenient manipulation of data at the user's workstation. Users who were satisfied with overnight turnaround 5 years ago now demand near instantaneous response.

It was originally thought that personal computers would significantly reduce demands on mainframe computers but quite the opposite is true. Mini- and micro-computers are used extensively within AFAFC as terminals and workstations. Users who originally got micro-computers for small stand-alone jobs now are connected by network to the AFAFC mainframe computers. They access the mainframe data bases and thereby increase the demand on the central computers.

AFAFC exploits a variety of computer technologies which provide faster access to larger quantities of information. However, this modern hardware and sophisticated software brings complexity.

For instance, installing robotics in the AFAFC data center makes life more complicated for local managers while it simultaneously leads to improved efficiency. Human computer operators become less able to function under these conditions. Another example of complexity: messages generated by the operating system grow proportionally to increased workload, with the current AFAFC computer systems sending 250,000 messages daily, many requiring operator intervention or at least recognition.

Staffing in computer operations has decreased because of funding cuts. Further, erratic personnel hiring has delayed filling vacancies. Rapid change makes it difficult to train and retain qualified operators. These staffing issues complicate the problem of operating. One feasible solution is to automate tasks performed by human computer operators. In a *Lights Out* or unattended computer facility, an operations-controller computer automatically performs routine tasks with speed and accuracy.

A future goal at AFAFC is to provide for Automated Operations **(AO)** where artifically intelligent computers learn from the knowledge and experience of experts. The AO computers then use their expert knowledge to manage day-to-day operations with minimum human intervention. AO blends computers and programs into machine-managed processes which free scarce AFAFC experts for use elsewhere.

The AFAFC, located at Lowry AFB in Denver, Colorado, is currently using GSA's Contract Services Program **(CSP)** to gather AFAFC requirements for an Automated Operations system. CSP employees will evaluate commercial software for possible use.

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